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Table of Contents and
various titles

Scott County Iowa

**Annual Budget
FOR FISCAL YEAR**

July 1st, 2023 - June 30th, 2024

**SCOTT COUNTY, IOWA
BUDGET PLAN
JULY 1, 2023 – JUNE 30, 2024**

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www.scottcountyiowa.gov

We Serve our Citizens with P.R.I.D.E.

Professionalism

Doing it Right

Responsiveness

Doing it Now

Involvement

Doing it Together

Dedication

Doing it with Commitment

Excellence

Doing it Well



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Scott County, Iowa for its annual budget for the fiscal year beginning July 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Fun fact

Scott County is a 2021 Triple Crown Winner
GFOA's Triple Crown recognizes governments who have received GFOA's Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting Award, and the Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Scott County
Iowa**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

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Budget

Top 10 Questions

1. What is the County's 2024 Budget?

The Operating budget is \$84.5 million and total budget with capital and debt is \$123.1 million for FY 2024. (Page 97)

2. What are the Goals of the 2024 Budget?

The County has **four** overarching Goals which come from the October 2022 Strategic Plan. (Page 20)

- *Financially Responsible County Government*
- *High Performing Organization = Exceptional County Services*
- *Local and Regional Economic Growth*
- *Great Place to Live*

3. What does the 2024 Budget provide me?

The County has 16 operational departments, 2 shared departments and a number of authorized agencies (pages 48 & 49) that support eight functional areas (page 96). Departmental goals and outcomes can be found on page pages 50 & 192.

4. What are the *major sources of revenues* to the County?

The County is funded with 54.6% net property taxes, 27.1% intergovernmental revenues, 5.4% Local Option Sales Taxes, and 6.2% charges for services. (Page 87 & 88)

5. What is the County's urban and rural tax rate for fiscal year 2024?

The County's urban and rural tax rate was reduced to \$5.95 and \$8.79 per \$1,000 of valuation. *Urban* residential property owner's property taxes will increase 1.0% or \$3.09 per \$100,000 compared to fiscal year 2023 due to the state mandated change in taxable values of property. *Rural* residential property owner's property taxes will increase 0.48% or \$2.30 per \$100,000 home compared to fiscal year 2023 due to the state mandated change in taxable values of property and rate change.



6. I pay the county my property tax bill. Where does my property tax go?

Property taxes collected by the County are allocated to the overlapping tax district government of the underlying property. On average, Scott County government represents 17.3% of the property tax bill, schools are 41.6%, cities are 40.0% and miscellaneous districts are 1.1%.

7. Where does my property tax go *within* the County government?

The County has measured that \$0.53 to \$0.56 per every dollar levied (rural areas and urban areas, respectively) of the county go towards Public Safety and Legal Services, \$0.17- \$0.18 towards Administration (Interprogram) and \$0.30 to \$0.26 toward all other services.



8. How many employees does Scott County have?

The county has a Full Time Equivalent (FTE) of **544.76** budgeted for FY 2024. (Page 80)



9. How much debt does the county have?

As of June 30, 2022 the County had \$19,950,000 general obligation debt.

As of June 30, 2024 the County is budgeted to have \$11,465,000 general obligation debt.

(Page 148)

10. How do I learn more about Scott County services?

To learn more about county resources and how to access services please visit us:



Website: www.scottcountyiowa.gov

E-mail: admin@scottcountyiowa.gov

Phone: (563) 326-8611

Find us on social media!



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INTRODUCTORY SECTION

TABLE OF CONTENTS

	<u>Page</u>
Title Page	2
Scott County's PRIDE Philosophy	3
Distinguished Budget Presentation Award	4
INTRODUCTORY SECTION	
Table of Contents	10
The Budget Guide	14
The County Past to the Present	15
Statistics About Scott County	16
Budget Message.....	19
Listing of Officials	47
Departments and Authorized Agencies	48
Guide to Scott County Goals and Outcomes.....	50
Department and Authorized Agencies Goals and Outcomes.....	51
Organizational Chart	79
Employee Authorization History – 10 Year FTE Listing	80
FTE Staffing Trends - Graph.....	81
FTE Staffing by Service Area - Graph.....	82
Governmental Funds, State Service Areas and Related Departments.....	83
Fund Statement - All Funds.....	84
Revenue Estimates - All Funds	85
All County Funds - Revenues - Reconciliation Information	86
County Revenues by Source - Graph.....	87
Revenue Sources	89
Revenue Source – Ten Year Summary	90
Ten Year Revenue Summary Comparison – Graph	92
Expenditure Estimates – All Funds.....	93
All County Funds - Expenditure - Reconciliation Information	94
All County Expenditures by Fund - Graph	95
Service Area Descriptions	96
Appropriation Summary by Service Area	97
Ten Year Appropriation Summary by Service Area	98
Ten Year Appropriation Summary Comparison – Graph	101
Schedule of Interfund Transfers	102
Fund Balance Review	104

Combined Statement of Revenues, Expenditures And Changes in Fund Balance	105
Appropriation Summary By Programs Within Department.....	110
Assessed and Taxable Values of Taxable Property	114
Taxable Valuations vs. 100% Assessments - Graph.....	116
Taxable Valuation By Class of Property - Graph	117
Taxable Property Valuation Comparison	118
Property Tax Levy Comparison	119
Ten Year Levy Rate Comparison - Graph	120
Tax Levies and Levy Rates.....	121
Combined Statement of Revenues, Expenditures And Changes in Fund Balance – Long Range Plan.....	122
MAJOR GOVERNMENTAL FUNDS	
General Fund Narrative	130
General Fund Statement	134
General Fund Unassigned Ending Fund Balance - Graph	135
General Fund Revenue Sources.....	136
General Fund Revenues by Type - Graph	137
General Fund Expenditures by Service Area	138
General Fund Expenditures by Service Area - Graph.....	139
ARPA Fund Narrative	140
ARPA Fund Statement	142
Secondary Roads Fund Narrative	144
Road Use Tax Revenues - Graph.....	145
Secondary Roads Fund Statement.....	146
Debt Service Fund Narrative.....	148
Debt Service Fund Statement	150
Remaining Outstanding Debt - Graph	151
Capital Projects Fund Narrative	152
Capital Projects Fund Statement	160
General Capital Projects Fund Statement	161
Bond Issuance Fund Statement	162
Vehicle Replacement Fund Statement	163
Conservation Equipment Reserve Fund Statement.....	164
Conservation CIP Reserve Fund Statement	165
Five Year Capital Project Plan	166

NONMAJOR GOVERNMENTAL FUNDS

Non-major Governmental Summary Fund Statement.....	178
Opioid Fund Narrative.....	179
Opioid Summary Fund Statement.....	180
Rural Services Basic Fund Narrative.....	181
Rural Services Basic Fund Statement.....	182
Recorder’s Record Management Fund Narrative	183
Recorder’s Record Management Fund Statement	184

BUSINESS-TYPE ACTIVITIES FUNDS

Golf Course Enterprise Fund Narrative	186
Golf Course Enterprise Fund Statement	187
Glynns Creek Golf Course Rounds – Graph.....	188

DEPARTMENT/AUTHORIZED AGENCY DETAIL

Department

Guide to Department / Authorized Agency Detail.....	191
Guide to Scott County Budgeting for Outcomes.....	192
Guide to Scott County Budget Analysis.....	193
Administration	194
Attorney	199
Auditor	212
Community Services	222
Conservation	235
Facility and Support Services	247
Health	255
Human Resources	297
Human Services	304
Information Technology.....	306
Non-Departmental.....	319
Planning and Development.....	328
Recorder	338
Secondary Roads.....	345
Sheriff.....	359
Board of Supervisors.....	371
Treasurer	374
Youth Justice and Rehabilitation Center.....	383

Authorized Agency

Bi-State Regional Commission	397
Community Health Care	402
Durant Ambulance	404
Emergency Management	406
Scott Emergency Communication Center	410
Library	417
Medic Ambulance	422
Greater Davenport Redevelopment Corporation (GDRC)	424
Quad Cities First	425
Visit Quad Cities	427
Center for Active Seniors, Inc (CASI)	429
Center for Alcohol/Drug Services (CADS)	432

SUPPLEMENTAL INFORMATION

Basis of Accounting	441
Budget Calendar	444
Budget Preparation Process	445
Financial Management Policies	449
Pay Plan	465
Glossary	479

THE BUDGET GUIDE

The purpose of this section is to provide the reader with a general explanation of the format and content of the fiscal year 2023-24 budget document and to act as an aid in budget review. This document provides all summary and supporting data on the general financial condition of the County and details services, programs, and staffing levels proposed and adopted for all departments and authorized agencies.

The *Introductory Section* includes a brief history of the County, the joint budget message from the Chairperson of the Board of Supervisors and the County Administrator, and various summary schedules showing combined revenues and appropriations for all funds. Additionally, information is presented on the County's taxable valuation base, tax levy rates and tax levy amounts. Graphs are used extensively to enhance the reader's review of the summarized information.

Each *Fund Type Section* is tabbed for easy and quick reference: **Major Governmental Funds, Non-major Governmental Funds, and Business-Type Activities Funds**. More descriptive information about these funds may be found under these tabbed sections.

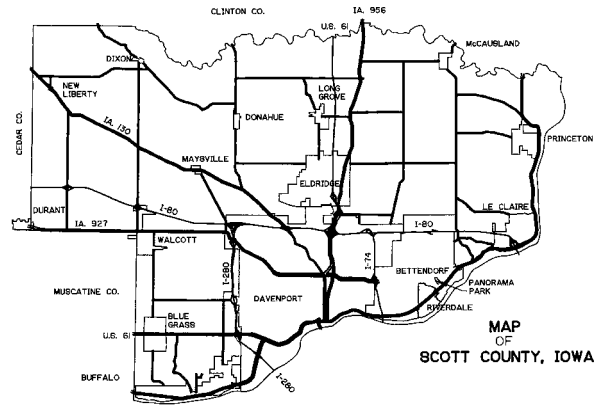
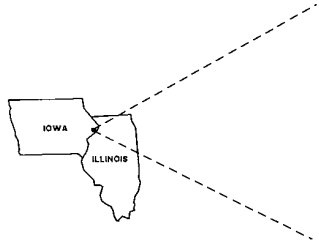
The *Department/Authorized Agency Detail Section* presents budgeting for outcomes for each department. The budgeting for outcomes section includes outputs, outcomes and effectiveness measures for each service the department provides. The service is labeled as a core service, semi-core service, or service enhancement (see glossary). Each service is tied to the Board of Supervisors goals, to ensure that each county service aligns with the goals of the Board. Also included is budget detail by sub-object revenue and expenditure totals, and staffing data. For comparative purposes, all program budget information indicates the actual FY22 status, the budget and projected FY23 status, and the requested and adopted FY24 status. Departments and authorized agency **programs are grouped functionally, i.e., public safety and legal services, physical health and social services, etc.**, in recognition of the inter-relationship of many programs and services.

The *Supplemental Information Section* includes such things as a glossary providing definitions of terms used throughout this document, a description of the County's budget process, and the County's pay plan for FY24. The County's basis of accounting, various financial management policies and miscellaneous statistics about Scott County are also located in the Supplemental Information Section.

Past to the Present

Scott County is a part of the "Quad-Cities": a three county metropolitan area. The counties of Scott (Iowa), Rock Island, Mercer, and Henry (Illinois), make up the Davenport – Rock Island-Moline Metropolitan Statistical Area, DRIM-MSA, with a population of approximately 379,374. The July 1, 2022 estimated population of Scott County is 173,924.

The "Quad-Cities" is actually a label for fourteen contiguous communities in Iowa and Illinois that make up a single socio-economic unit. It straddles the historic Mississippi River, the area's claim to fame, mid-way between Minneapolis-St. Paul to the north and St. Louis to the south; and between Chicago to the east and Des Moines to the west. It is the largest border metropolitan area between Iowa and Illinois.



Antoine LeClaire, an early settler of the County, donated the square of land the Scott County Courthouse stands on today. If the County ever abandons the site, the property would revert to the heirs of Antoine LeClaire. The first courthouse was erected on this land during 1840-41 and served for 45 years. The following years to 1874 saw changes and additions to the structure of Scott County government. One of the major changes was in the structure of the governing board. From 1838 until 1850 county commissioners were elected on an annual basis. By 1861 the name Board of Supervisors had been mandated, with 14 supervisors from throughout the county representing the citizens. In 1870 the structure changed again, and only three board supervisors were elected countywide. In 1874, the membership of the board of supervisors increased to its present five officials.

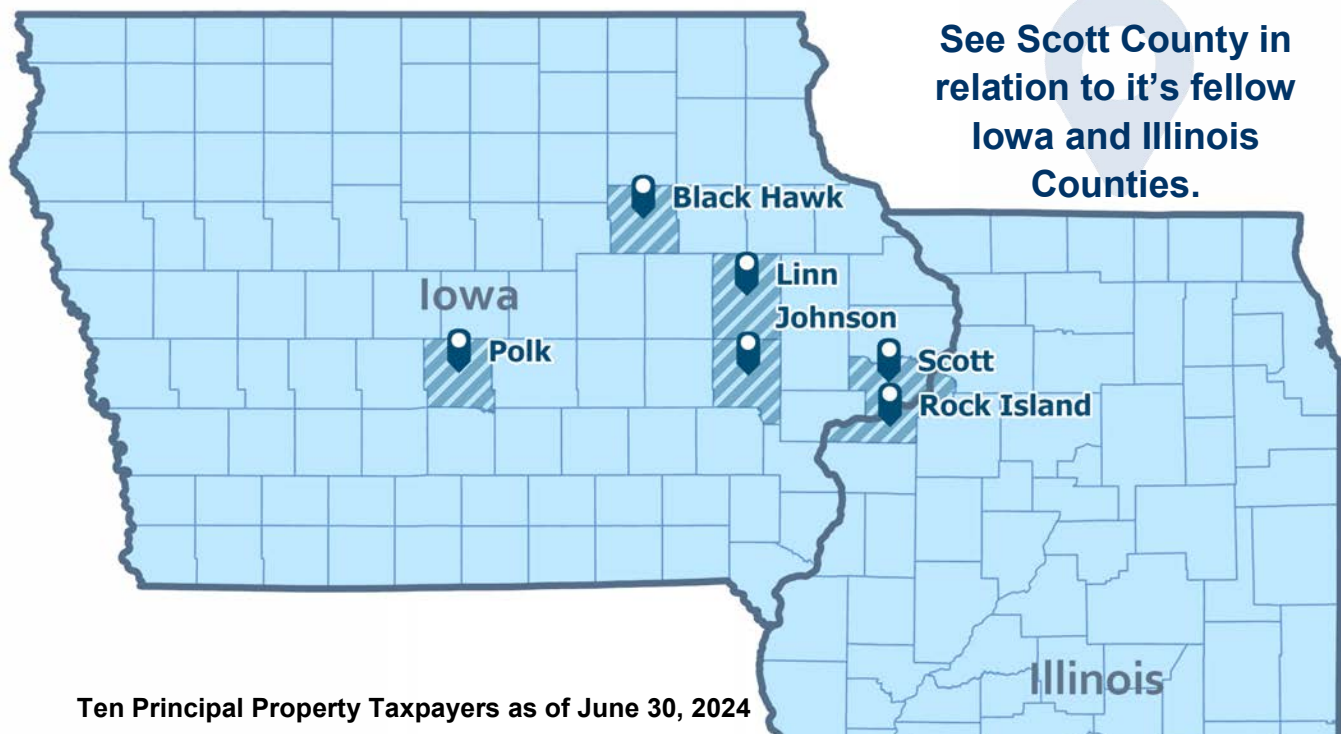
In 1979 an administrator form of government was adopted by ordinance, and the Board of Supervisors hired a county administrator. In 1978 the County Home Rule Bill was enacted, granting all powers to counties consistent with state laws and not specifically prohibited by the Iowa General Assembly.

County Home Rule broadened the powers of the Board of Supervisors to lead the people of Scott County to greater prosperity and growth.



Second Courthouse from 1886 to 1955, and current Courthouse.





Ten Principal Property Taxpayers as of June 30, 2024

Organization	Taxable Value	% of Total Taxable Value \$10,112,774,767
Mid American Energy	\$231,463,105	2.6%
Iowa American Water Company	62,776,840	0.6%
GLP Capital Lp	60,273,399	0.6%
Sterlite Corporation	57,668,556	0.6%
Rhythm City Casino LLC	57,127,814	0.6%
Kraft Heinz Foods Company	43,492,314	0.4%
Arconic Davenport LLC	39,227,674	0.4%
THF Davenport North Development	34,649,151	0.3%
John Deere Construction & Forestry Co	29,019,217	0.3%
Wellspire-Bettendorf LLC	26,811,104	0.3%
Total	\$642,509,174	6.4%

Ten Principal Employers as of June 30, 2022

Employer	Rank	% of Total County Employment
Davenport Community Schools	1	3.0%
Deere & Co.	2	2.4%
Arconic	3	2.4%
Genesis Medical Ctr (all Scott Co Locations)	4	1.9%
Tri City Engineering & Integration	5	1.5%
Elite Casino Resorts LLC	6	1.2%
Cobham Mission Equipment	7	1.1%
City of Davenport	8	1.0%
Directv / ATT	9	0.7%
Bettendorf Event Center	10	0.7%

Taxpayer Source: County tax rolls. 2022 Assessment Year Total Valuation, \$10,112,774,767 Employer Source: InfoGroup, Reference USA Gov and Individual Employers (October 2022)

STATISTICS ABOUT SCOTT COUNTY

POPULATION	Scott, IA	Scott, IA 2019*	Black Hawk, IA	Linn, IA	Polk, IA	Johnson, IA	Rock Is- land, IL
Population 2022 estimated	173,924	173,283	130,274	229,033	501,089	156,420	141,527
Population 2020	174,669	N/A	131,147	230,299	492,401	152,854	144,672
Population 2010	165,224	165,224	131,090	211,226	430,640	130,882	147,546
RACE	Scott, IA	Scott, IA 2019*	Black Hawk, IA	Linn, IA	Polk, IA	Johnson, IA	Rock Is- land, IL
White	84.9%	85.9%	83.7%	88.1%	84.1%	82.3%	81.5%
African American	8.2%	7.7%	9.8%	6.1%	7.7%	8.2%	11.8%
Native American	0.4%	0.4%	0.4%	0.3%	0.4%	0.4%	0.6%
Asian	3.1%	2.9%	2.7%	2.6%	5.2%	6.4%	2.7%
Hispanic	7.4%	6.7%	4.9%	2.6%	9.1%	5.8%	13.7%
Native Hawaiian	0.1%	0.1%	0.5%	0.2%	0.1%	0.1%	0.0%
Two or More Races	3.3%	3.0%	2.8%	3.7%	2.6%	2.6%	3.3%
HOUSING	Scott, IA	Scott, IA 2019*	Black Hawk, IA	Linn, IA	Polk, IA	Johnson, IA	Rock Is- land, IL
Housing Units	78,547	74,198	58,930	102,698	219,066	68,158	66,774
Owner Occupied	70.0%	69.2%	65.4%	74.6%	66.9%	59.4%	67.8%
Median Value/ Owner-Occupied	\$172,100	\$153,200	\$155,400	\$167,000	\$201,300	\$248,100	\$125,200
Median Gross Rent	\$852	\$748	\$844	\$824	\$977	\$1,031	\$785
EDUCATION	Scott, IA	Scott, IA 2019*	Black Hawk, IA	Linn, IA	Polk, IA	Johnson, IA	Rock Is- land, IL
High School Gradu- ate or Higher	93.9%	92.4%	92.1%	94.9%	92.5%	96.2%	89.0%
Bachelor's Degree or Higher	33.6%	31.9%	29.5%	34.3%	38.0%	54.1%	23.6%
TRANSPORTATION	Scott, IA	Scott, IA 2019*	Black Hawk, IA	Linn, IA	Polk, IA	Johnson, IA	Rock Is- land, IL
Mean Travel Time to Work in Minutes	19.5	19.1	16.6	18.9	19.6	19.8	19.9
BUSINESSES	Scott, IA	Scott, IA 2019*	Black Hawk, IA	Linn, IA	Polk, IA	Johnson, IA	Rock Is- land, IL
Total Employment	82,480	81,853	61,415	114,963	271,204	67,044	58,340
Total Annual Pay- roll (\$1,000)	\$4,006,011	\$3,339,814	\$3,051,612	\$6,659,916	\$17,032,366	\$3,175,820	\$3,700,198

Date accessed 4/1/2022.

*2019 data for Scott County included for 5-year comparison, accessed April 2019.

Source: <https://www.census.gov/quickfacts/table>

STATISTICS ABOUT SCOTT COUNTY

DATE OF INCORPORATION: December 31, 1837

Form of Government: County Board/County Administrator

Information provided by:

[√www.census.gov](http://www.census.gov)

[+www.agcensus.usda.gov](http://www.agcensus.usda.gov)

*County Staff/Offices/
Website

Updated 5/25/2023



Population √ - 173,924

Areas in Square Miles √ - 458.1

Median Age of Population √ - 39.1

Miles of Roads and Streets*

County Gravel Roads - 324

County Paved Roads - 225

Farming Acres* - 217,434

Number of Farms+ - 684

Average Size of Farm (Acres)+ - 322

Scott County Employees*

Board Members - 5

Elected Officials - 5

Full Time Equivalents- 543.76

Number of School Districts* - 7

Number of Cities* - 17

Recreations: Parks*

County Recreation Areas - 8

Number of Acres - 2,509

Golf Courses*

Number of Private - 2

Number of Public - 4

Municipal - 5

Snowmobile Trails (Total Miles)* - 189

Acres of Industrial Lands*

Unincorporated - 14.65

Building Permits*

(non-Davenport/Bettendorf)

Issued between (7/2022-5/2023) - 1,069

Value of Issued Permits -\$26,429,554.00

Last General Election 11/8/22*

Registered Voters -132,146

Votes Cast - 64,012

Percent - 48.44%

**Last City/School Board Election*
11/02/21**

Registered Voters - 129,619

Votes Cast - 18,068

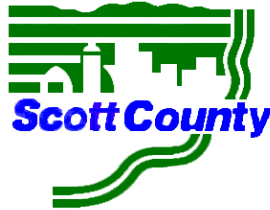
Percent - 13.94%

**Licensed Businesses allowed to sell
and serve alcohol***

Unincorporated - 20

BOARD OF SUPERVISORS
600 West Fourth Street
Davenport, Iowa 52801-1003

Ph: (563) 326-8749



KEN BECK, Chair
JOHN MAXWELL, Vice-Chair
JEAN DICKSON
ROSS PAUSTIN
RITA RAWSON

June 15, 2023

TO: The Citizens of Scott County

RE: 2023-24 Budget Message

The budget for Fiscal Year 2023-24 is hereby presented as reviewed and adopted by the Board of Supervisors on April 13, 2023, after appropriate board work sessions with public input and public hearings. The budget reflects the best estimates of revenue and continuing operations to address the landscape of county objectives. The County had to reduce funding for primary objectives after a state mandated correction in taxable values. The reductions reduced revenues by \$1.6 million of original estimates. Additionally the county qualifies for \$33,592,150 for American Rescue Plan Act (ARPA) grant funding and this funding was considered in the 2023 budget amendment and the fiscal year 2024 recommended budget. Plans for the American Rescue Plan Act – Coronavirus State and Local Fiscal Recovery Funds were developed concurrently to the fiscal year 2023 budget process beginning in the fall of 2021 and finalized as part of the new budget. Many of the identified uses of the ARPA funding match well with the County's strategic plan already in place.



The County budget is more than a document containing financial figures; it is the County's goals and policies as an **organization whose purpose it is to provide the citizens of Scott County, Iowa with the best possible programs and services for the dollars appropriated.**

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to Scott County for its annual budget for the fiscal year beginning July 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award this year.

For over three decades, the Scott County Board of Supervisors has participated in a formalized goal setting process using an outside facilitator. A strategic plan is established with multi-year objectives that have quarterly updates to the Board.



Scott County Strategic Plan

During the strategic planning sessions the County renews its commitment to service by updating the vision, mission and culture statements for the County. The following vision, mission and PRIDE statements and objectives further informed the staff on the development of programs for the FY23-24 budget, developed from the FY23 strategic plan and updates. The County began a new strategic plan in the fall of 2019 for fiscal years 2021 – 2022. The Board reviewed the plan in October 2022, after further impacts of the pandemic were known and did not make significant changes to it.

Scott County Vision 2032 Statement

Scott County 2032 is a GREAT PLACE TO LIVE and a GREAT PLACE FOR BUSINESS.

Scott County 2032 is a SAFE COMMUNITY, a HEALTHY COMMUNITY and a LIVEABLE COMMUNITY FOR ALL.

Scott County Mission Statement

Scott County is dedicated to protecting, strengthening and enriching our community by delivering quality services and providing leadership with PRIDE.

Scott County P.R.I.D.E. Statement

We Serve our Citizens with

Professionalism	Doing it Right
Responsiveness	Doing it Now
Involvement	Doing it Together
Dedication	Doing it with Commitment
Excellence	Doing it Well

The major themes in the current strategic plan were created with respect to the County’s vision statement, mission statement, and PRIDE Statement.

The major goals of the strategic plan were organized into goals, top priorities, and strategic initiatives for the fiscal years 2023 - 24:

- Financially Responsible County Government
- Local and Regional Economic Growth
- High Performing Organization = Exceptional County Services
- Great Place to Live

Goals and objectives were organized by department. The strategic outcomes by department are presented in the Departmental / Authorized Agency Detail. The significant goals and agendas were placed into two categories of the County: Policy and Management.

SCOTT COUNTY GOALS AND OBJECTIVES

Policy Agenda



Top Priority

Juvenile Detention / Jail Capacity – Short and Long-term capacity remedies including program review (Most effective and efficient response to crime)

Park View, unincorporated residential area; Service / Infrastructure needs versus resources to address

Long term County facilities (campus) / space utilization

Develop long term Road / Bridge improvement plan

Management Agenda

Top Priority

Cyber Security

Long Term Financing – Capital Improvement versus Operating Costs Analysis and Strategy

Medic 28E Agreement and Implementation

Business Continuity of Operation Plan / Continuity of Government (COOP / COG) Campus Security Plan



Top Priority (continued)

County Economic Development Policy, Role, Incentives, TIF

Commercial Backfill / Equality Strategy and Plan

Industrial Park Development

Lead Abatement

Park View Rental Ordinance (Rural Residential / Building Ordinance / Guidelines)

SECC Radio System Implementation

West Lake Park Lake Restoration



Departmental Goals

Defined by department, activity / service, business type, and major Board goals

Budget Development

Following the process of identifying objectives and assigning responsibilities, strategic initiatives are developed to address all of the objectives. Specific departments are identified in the action plans which are responsible for carrying out each action step. The status on these action plans are reviewed with the Board by the County Administrator quarterly.

At these strategic planning sessions, both Board members and County management staff reflect on accomplishments during the prior period as we attempt to redefine the County's direction in the identified areas and set objectives as to how they can be achieved in both the long and short term. The process of developing comprehensive policy agenda for the County is a continual process as the needs of the community change.

The process of incorporating the strategic plan priorities into the annual budget process is enhanced each year by having a pre-budget meeting with the Board of Supervisors, the County Administrator and the Director of Budget and Administrative Services, at which time the Board reemphasizes the objectives to be accomplished and any additional specific areas to be reviewed during the upcoming budget process. At

that meeting, the County Administrator leads the Board in a review of the ending fund balances of the previous year and other financial and legislative information that may shape the Board's priorities.



The budgetary goals are distributed to department heads and authorized agency directors prior to their start on developing their budget requests, which includes a listing of all strategic plan objectives, as well as a listing of the specific budget areas identified by the Board of Supervisors to be reviewed during the upcoming budget sessions. Department heads, agency directors and County budget analysts are directed to keep these strategic plan priorities and specific areas of budget review in mind when they are preparing and reviewing their FY24 budget submissions. They will highlight the priorities in their budgeting for outcomes measures and analysis, how their requests for support will enhance the Board's identified goals and policy agenda priorities, and specific budget areas of review.

The specific budget areas of review identified by the Board early on in the FY24 budget process were:

1. FY 23 – 24 Strategic Plan initiatives.
2. 2024 Goals, Vision, Mission Statement and Scott County P.R.I.D.E. philosophy.
3. Organizational requests for staffing, benefits and position requests.
4. Adjust budgets to adopt Board of Supervisor Strategic departmental elements.
5. Require authorized agencies at 0% growth for county contributions. Review new agency requests for new funding sources.
6. Capital Programs – Property tax transfers to reflect 5 year capital plan (General, Vehicle, and Electronic Equipment) and include general fund transfer, if possible, from FY 22 to be transferred in FY 23.
7. MEDIC EMS agreement.

These issues represent the short or near term issues to address within the budget development process. The FY24 Budget Initiatives that addressed or impacted these areas are described below:

Fiscal Year 23 - 24 Strategic Plan Initiatives

- The County began implementing the new strategic plan in the fall of 2019. The plan was adopted in December 2019 and is incorporated into the FY 2024 countywide budget and departmental budgeting for outcomes. Many of these projects are funded in fiscal year 2023 as continuing projects, outcomes and goals. Projects and goals may include agenda policy items, departmental activities or goals, or county-wide efforts and capital planning. Additionally, departmental business types and Board goals were incorporated into each department's budgeting for outcomes. Each department has included a summary highlight with the departmental details section of the budget document.



2024 Goals, Vision, Mission Statement and Scott County P.R.I.D.E. philosophy

- The County looks to incorporate the strategic plan into the overarching mission, vision 2032 into the budgeting for outcomes of the County through the 8 service areas, 18 operating departments, and 10 authorized agencies.

Mission - Scott County Government Is dedicated to Protecting, Strengthening and Enriching Our Community by delivering Quality Services and Providing Leadership with P.R.I.D.E

8 Service Areas

- 18 Operating Departments
- 10 Authorized Agencies
- Numerous partner agencies, boards, or commissions

Vision 2032 - Scott County is a GREAT PLACE TO LIVE and a GREAT Place for BUSINESS Scott County 2032 is a SAFE COMMUNITY, a HEALTHY COMMUNITY, and a LIVEABLE COMMUNITY FOR ALL

Goals – Strategic Plan and Departmental performance measurements (BFO's)

Financially Responsible

- County Wide
- Dept.

Economic Growth

- County Wide
- Dept.

Performing Organization

- County Wide
- Dept.

Great Place to Live

- County Wide
- Dept.

Organizational requests for staffing, benefits and position requests.

- The County compensation level for pension benefits will be estimated using the maximum IPERS employer pension increase, ranging from 8.51% to 9.44%. The fiscal year 2024 budget applies the County's fifth year under a new salary and benefit study. The budget is prepared with cost of living adjustments of 3.0% to 5.0% depending on bargaining unit, while securing funding for salary step increases and position placement. The budgeted health cost will be at 8.0% for a prospective January 2024 increase, designed to maintain the Health / Dental Insurance fund balance. Position organizational request will be received, evaluated for a Board recommendation within the budget approval process.

Adjust budgets to adopt Board of Supervisor Strategic departmental elements

- To maintain limited property tax growth, departments are tasked with submitting budgets for supplies, materials, and other purchased services to meet the Board of Supervisor departmental goals for the strategic plan. Line item detail changes are permissible and recommended. Historically the County uses 93-98% of budgeted line item expenditures depending on expenditure classification. Additional capacity may be budgeted to achieve the goals outlined by the strategic plan. These resources may be accessed through the request of dollars based on outcome based objectives.

Require Authorized Agencies at 0% county contribution growth. Review new agency requests for new funding sources.

- Review authorized agencies for new funding sources to complement or reduce county funding. To begin the analysis of the County core competency program, a new program evaluation tool was developed in 2018 for new requests for funding to identify and assess the impacts of third party programs and how they may overlay with county strategic planning goals and objectives, as well as current services.

Capital Programs

- The County is within a phase of Buildings and Grounds facility planning including a new Youth Justice Rehabilitative Center, Information Technology infrastructure support and Conservation major projects including completion uses of ARPA grant funding. Funding for all capital projects is secured on a pay as you go basis with no external borrowing for internal projects, supported by the County capital budgeting master plan. The County has incorporated into the plan the use of one-time ARPA dollars to address many upcoming capital projects. The County did issue debt in support of **the Scott Emergency Communication Center radio and infrastructure project** in fiscal year 2020. Proceeds will be expended over FY 20-23, but may fall into fiscal year 2024.



Additionally, the County Engineer has identified \$34.5 million road and bridge infrastructure projects over FY 23 – 28.

The FY24 budget was prepared according to certain policies and practices as established by both the Board of Supervisors and the State of Iowa. These policies and practices are described in the Supplemental Information section of the budget. Short term goals are incorporated into each department's budgeting for outcomes to reflect departmental outcomes that will be achieved over one fiscal year basis.



MEDIC EMS 28 Agreement

A long standing strategic plan objective of the Board has been the financial stability of the MEDCI EMS. MEDIC EMS, a 501c3, is currently an authorized agency and may move to a department of the County in 2024. MEDIC EMS is the sole ground emergency medical service provider within the metro Iowa Quad Cities. They provide over 90% of the coverage service area within Scott County. Due to continued changing economic conditions and staffing issues, the long term viability of MEDIC EMS was in doubt. To assure continued services

within the county, the Board asked administration to study the issue and deliver a report by March 31, 2023 concerning the ability to receive MEDIC EMS' assets and staffing as a department of the County. Administration along with Human Resources, Information Technology, Health, and outside consultants delivered a plan to the Board of Supervisors indicating it was feasible to receive the staffing and assets as a new department of Scott County by January 1, 2024. Temporary funding was developed and set aside within the non-departmental activities of the County. If the agreement is formalized in the fall of 2023, the new department will become the second largest of the County behind the Sheriff, both in staffing and dollars.

American Rescue Plan Act (ARPA) – Coronavirus State and Local Fiscal Recovery Funds



The American Recue Plan Act – Coronavirus State and Local Fiscal Recovery Funds is a once in a lifetime funding opportunity to fight the pandemic, through public health or addressing negative economic impacts; maintain vital public services, even amid declines in revenue; and build a strong, resilient and equitable recovery by making investments that support long-term growth and opportunity. Funding must be obligated by December 31, 2024 and expended by December 31, 2026. The County developed project ideas in the summer of 2021 and the Board of Supervisors learned and developed a funding plan for projects in the fall of 2021. The US Treasury provided final guidance and increased clarifications on the potential

uses of the funding in January 2022. Many of the projects were able to be developed into the County's 2023 budget, 2023 amendment and 2024 budget.

The County realized as one time funding they wanted to manage future operational costs into the current and future budget and therefore matched program funding to one time funding projects to address the pandemic needs or future capital expenditures. Additionally, the County selected the one time lost revenue provision to claim up to \$10 million dollars for general government services, which provides future flexibility in expending the grant money as needed.

Following are the initial budget amounts and brief project descriptions:

Public Health

- Prevention in Congregate Settings (Public Facilities); To update the aging air supply units for the County Administration Center - \$3,000,000

Negative Economic Impacts

- Aid to Tourism Travel or Hospitality within Scott County - \$500,000
- Strong Healthy Communities: Neighborhood Features that Promote Health and Safety; Trail improvements within the Scott County Park System to make the parks more accessible to the public and reduce the likelihood of individuals walking on roadway - \$2,000,000
- Long-term Housing Security – Services for Unhoused persons; A rapid re-housing approach for shelter, support service and administrative service through the Salvation Army - \$3,000,000
- Long-term Housing Security – Affordable Housing; A targeted housing approach for individuals or families experiencing homelessness, barriers to employment, or mental illness or other disabling conditions through Humility Homes and Services, Inc. The program includes support services and acquisition of housing within specified areas of the County - \$3,140,880

Infrastructure

- Clean Water: Centralized wastewater collection and conveyance; A joint project with the City of Davenport, Iowa for centralized wastewater collection and conveyance located on the west part of Davenport near unincorporated Scott County - \$1,600,000
- Clean Water: Storm water; To address storm water collection and distribution within unincorporated Scott County in a residential section commonly referred to as Park View - \$5,000,000
- Clean Water: Storm water; To address storm water collection and distribution within unincorporated Scott County in an industrial section commonly referred to as Mt. Joy - \$5,000,000
- Clean Water: Centralized wastewater collection and conveyance; To address clean water within the Scott County Parks system - \$2,000,000

Revenue Replacement

- Provision of Government Services; To develop a continuity of operations and continuity of government dedicated space within the physical resources of Scott County - \$3,750,000
- Provision of Government Services: General capital improvement dollars for technology and equipment - \$6,250,000

Many of the projects are in the development stage and will be adjusted as further details are known.

The amounts budgeted exceed the allotment amounts of \$33.6 million and the final projects of the Mt. Joy and Park View storm water projects will be adjusted accordingly based on available dollars.

MEDIUM AND LONG RANGE PLANNING

STRATEGIC PLAN

The County's medium and long range planning is developed through the multi-year strategic plan as approved by the Board. Funding decisions as to the best allocation of financial resources were made with regard to the County's multi-year goals, mission statement, and current year goals and objectives. By articulating a vision for the future, and identifying long term goals and short term priorities, the County Board defines the County's core businesses and outcomes.

The Board continued the process by updating a new strategic planning in FY 2019, with an eye toward 2022 and 2032. In October 2022, the Board remained committed to the goals previously established within the current plan. The Board's goals focus around:

- **Local and Regional Economic Growth**
- **High Performing Organization = Exceptional County Services**
- **Financially Responsible County Government**
- **Great Place to Live**

The County's strategic plan seeks multiple objectives while addressing short-term challenges and opportunities. Individual policy agendas, management agendas, management in progress and major projects were charted in 2019 as objectives and then individual initiatives. The following is further detail into the objectives of each of the goals.

Financially Responsible County Government

- Deliver County services in the most efficient, cost effective manner
- Have adequate resources for defined County services and programs
- Serve as responsible steward of County finances, fund balances and resources
- Invest in maintenance and future expansion of County buildings, facilities and roads
- Have affordable, responsible compensation and benefits for County employee



Local and Regional Economic Growth

- Expand the County tax base and revenues through economic growth and business investment
- Partner with / support schools and college in preparing a workforce for 21st century jobs
- Partner with / support municipalities in local economic development projects and investments
- Expand agricultural related businesses in Scott County
- Support the retention and growth of current Scott County businesses
- Attract new major businesses to Scott County – headquarters, regional offices, major production plants
- Have industrial / commercial land available for business investment with adequate infrastructure



High Performing Organization – Exceptional County Services

- Have effective management and employee succession planning and program
- Increase residents understanding of Scott County Government – policies, plans, services, finances, programs, and value to daily life
- Value creative thinking and innovative decision making throughout the County organization
- Have County government working as a team that effectively uses the available resources
- Have easy access to County information and services
- Collaborate with other governments in the Quad Cities in service delivery

Great Place to Live

- Connect County trails to County parks and some municipal parks – Bridging gap between established trails and parks
- Preservation / enhance the natural resources and environment of Scott County
- Partner to provide a timely, appropriate response for an emergency call or natural disaster
- Maintain quality roads that facilitates mobility throughout the County and the region through secondary roads
- Have top quality County parks
- Maintain a safe community for all – “Safest Large County in Iowa”



By identifying the objectives, departmental goals and board goals were developed to meet the medium and long-range planning.

Additionally, consideration of current economic conditions, as well as past results, guided how resources



are allocated by service area. The County's budget process estimates stabilized operating costs using a consumer price index over multiple years. Compensation was adjusted for inflation through a 3.0% cost of living adjustment for most work employee groups.

In the 2013 State Legislative session, a new property tax law was passed that has had a multiple year impact on all local governments' finances by reducing taxable valuation for commercial and residential property, and limiting future residential assessment growth. By addressing these changes through incorporation of strategic flexibility the County government can provide operation flexibility to address current and future service needs. Through the multiyear planning, an offsetting tax increase nor service level cuts were required to adapt to the change. In 2021 the legislature created a sunset on backfill property tax support from the 2013 legislation. The commercial and

industrial replacement support will reduce to \$0 by 2029. Currently \$1.19 million of support is budgeted in fiscal year 2023. Future tax base support will be required to offset this lost income. The same legislation that sunset the commercial and industrial backfill dollars also eliminated the mental health and disability services tax levy. These services were transferred to state funding away from local county funding.

The 2022 legislative session brought forward two significant changes to the property tax system after 2024 budget process had already begun by the County. The first change was to correct a classification and allowable growth allocation for multi-residential property. This classification was previously a separate classification from residential property. The state immediately applied a technical correction of this property to the residential property in February 2022. Through this change the allowable residential exceeded the previous calculation of allowable new growth and reduced the overall rollback percentage of all residential property. This reduction reduced the new tax dollars in the County by about \$1.6 million. This was not new growth to the county be a reclassification between property types which artificially reduced the allowable growth within the category. The second change by the 2022 legislature created a reduction of future property tax growth through a tax cap formula based on future growth. Based on allowable growth the County's basic \$3.50 per \$1,000 of valuation may be reduced if taxable growth exceed 3%. If overall growth exceeds 6% additional reductions will be applied to the basic tax levy. As the future levy and caps will be based future taxable growth it is not possible to predict the impact to future budgets. Additionally the state enabled an elderly exemption for senior citizens that will not be backfilled by the state on the lost valuation. These changes will be applied to the FY 2025 budget year.





Due to the \$1.6 million funding reduction, the County had to adjust the original recommended budget downward and reduce programming to provide a balanced budget. Reductions included eliminating funding for two previously authorized agencies, CADS and CASI, reducing funding for secondary roads, and re-estimate investment income upward for fiscal 2024. The reduction of programming was considered carefully and identified programs that were no longer meeting the desired outcomes of the County.

The County participates in IPERS, the Iowa Public employee's Retirement System (IPERS) to provide dependable and economical retirement plan for Iowa Public Employees. IPERS is a defined benefit plan with a qualified status under the Internal Revenue Code section 401(a). Membership for permanent full time employees is automatic and county staff participates in one of three

membership groups: Regular membership, Sheriffs/ Deputy Sheriffs and Protection Occupation. Each group has a required employee share (6.21% - 8.51% FY 2024) and employer share (8.51% - 9.44% FY 2024) contribution to the multiple employer pension plan. The County and staff is required to contribute the contribution rates to provide for the benefits of the plan and rates are set annually by the IPERS governing board following an actuarial valuation. Contribution rates for Regular and Protection membership are split 40% of the total rate and the employer paying the other 60%, while Sheriffs / Deputy Sheriffs are split 50%. Further details are available at www.ipers.org. As of June 30, 2022, the County's unfunded pension asset of \$9,172,470 and the plan was 100.81% funded. Please see the County's Annual Comprehensive Financial Report for further details of the plan. The County is aware of the fiscal 2024 employer required contributions rates while developing the



2024 budget and have considered the required contributions in the 2024 budget plan. The benefit qualifies for funding under the uncapped general supplemental tax levy of the county for general fund employees. The impacts of the benefit plan are not significant to the Secondary Roads, or Golf Funds of the County and are estimated with the compensation within the respective fund.

The county also sponsors another post-employment benefit (OPEB) plan for health insurance after employees retire from the

county. As of June 30, 2022, there were 12 inactive members currently receiving benefits, and the OPEB of the county was \$2,044,295. The liability is measured by an actuary every other year and liability is impacted by the service cost, interest, and benefit payments of the membership group.

The County estimates the cost of health insurance for Fiscal Year 2024 with the help of an outside actuary to recommend premiums. The benefit qualifies for funding under the uncapped general supplemental tax levy of the county for general fund employees. The impacts of the benefit plan are not significant to the Secondary Roads, or Golf Funds of the County and are estimated with the compensation within the respective fund.

Funds	Projected Change in Fund Balance by Fiscal Year			
	Budget 2023-2024	Projected 2024-2025	Projected 2025-2026	Projected 2026-2027
General	(\$3,625,000)	\$299,212	(\$1,886,467)	(\$2,798,853)
ARPA Grant	\$379,900	\$-	\$-	\$-
Secondary Roads	(\$2,288,011)	\$1,604,524	\$1,170,188	\$2,637,211
Debt Service	(\$332,178)	(\$407,300)	(\$425,000)	(\$435,000)
Capital Projects	(\$8,040,470)	\$518,100	(\$942,500)	(\$330,500)
Non-Major	(\$251,806)	(\$246,635)	(\$220,983)	(\$210,161)

The long-range forecast of the county projects continued decline of fund balances through expenditures and transfers out exceeding revenues and transfers in. Realistically, each fund is able to maintain or take advantage of the desired fund balance through the strategic use of the prior year equity. The budgetary savings and positive revenue variances continue to fund the County’s primary capital projects without the use of debt financing. The County also continues to have flexibility within the general basic tax levy, capped at \$3.50 per \$1,000 taxable valuation, which can provide for unexpected changes that occur through the projected spending levels. This flexibility may be reduced in future fiscal years with the change in the levy process through the 2022 legislation.

The General Fund is projected to fluctuate decreasing general fund balance over the next four years, while maintaining programs and service levels. This is through an assumption of \$3,500,000 positive revenue and expenditure variances in fiscal year 2023 transferred to the capital fund in 2024 and then repeating in \$1,700,000 increments in fiscal years 2025 and \$2,000,000 in 2026 being transferred in the following years. Key assumptions include 3.2% property tax revenue trend increase. The trend considers the valuation growth of taxable property while maintaining the tax rate with minimal changes. Other revenue streams are projected to remain relatively flat within a 1.4% – 4.4% variance.



Salary expenditures continue to grow at 5.3% per year step and cost of living adjustment and staffing changes, net benefits at 5.47%, while the County’s policy for other expenditure types is to maintain a 0% allowable growth except for adjustments related to the strategic plan of the County. As purchased services and supplies continue to rise over time, line item or program adjustments will be considered at that time, as well as limited growth for operating departments based on identified outcomes of new money of adjustments to match strategic plan objectives. The 2024 projected deficit is directly related to expending fund balance for the strategic plan items that are funded with FY 22 savings and assigned fund balance for capital expenditures. The projected change in fund balance in future years will be allocated to program goals or property tax adjustments to maintain a balanced budget, and then subsequent positive variances transferred to the capital fund.

The Mental Health Fund was eliminated and services are provided through the Eastern Iowa Mental Health and Disability Services Region as of July 1, 2022.

After the FY16 budget was developed for the Secondary Roads Fund, the State of Iowa increased the gas tax by \$0.10 per gallon. While the projected revenue growth has been flat, due to consumer management of fuel purchases such as fuel efficient vehicles, local governments have begun to plan for increased capital investment. The County's five year capital plan includes identified road projects, which will be reorganized due to the increased funding from the gas tax. Secondary Road capital projects are expected to increase after preliminary engineering and determination of actual revenues available. Additionally, the department has planned for storm water management using ARPA grant funds to pay for infrastructure. The fund is projecting county sponsored capital projects of \$14,610,000, \$4,750,000, \$5,650,000, \$3,700,000 and \$5,035,000 over the fiscal years 2024 - 2028 for a number of water infrastructure, bridges and paving projects.

The Debt Service Fund's general obligation debt is supported by property tax dollars, net of direct funding sources of contributed revenue for third party debt. The decrease for FY 2024 is attributable to the restricted revenue contributions for the SECC Equipment Bonds G.O. debt and payment by the Scott Waste Commission for interest debt service on the 2015 debt issuance. The reduction in future year's equity is related to expenditures paid from the loan repayment by the Scott Waste Commission. The County is projecting the end of the 2006 (refinanced 2012 /2013) General Obligation Bonds related to the Scott County Jail. This debt and related tax obligation will end in FY 2025. The budgeted use of net funding sources, such as the waste commission contribution for debt issued on their behalf and the use of E-911 Fees to offset the debt for SECC equipment, has allowed the County to maintain a low urban property tax rate. The Debt levy will reduce even further in FY 2025 after the 2012 / 2013 jail bonds are fully repaid.

The fund balance fluctuations for the Capital Projects fund are outlined in the five-year capital plan. All major projects of the County are funded with current projected revenue streams and require no additional general obligation debt funding at this time. Currently, there are no plans to issue debt in the near future within the capital plan, however the county is able to issue debt of \$1.5 million if needed to fund current projects. A material amount of funding is provided through the ARPA grant dollars to fund a variety of public health and general service projects of the County.

The consolidated non-major funds are projected to decrease in fund balance between fiscal year 2023 and 2026. The County received opioid settlement funds in 2022 and is expected to expend the proceeds in the upcoming years based on the settlement agreements. At the time of the budget adoption, further program development is under way.



CONSOLIDATED DISPATCH (SECC) IMPACT



Scott County, along with the cities of Davenport and Bettendorf and Medic Ambulance consolidated four dispatch centers and implemented an integrated center with an inter-operable radio organization independent from the County, however, state law requires the EMA service to be part of the County levy. Because it is reported in the County levy, the budget information reflects the impact of the service on the County levy over time. FY24 is the fourteenth year the Scott County tax levy will provide primary funding for the agency through its consolidated tax levy. Likewise, the cities of Davenport and Bettendorf continue to receive the financial benefits in their respective tax levies.

This year is the 5th lowest property tax rate levied for the Center over the past 10 years. The increase in levy dollars is directly tied to the Center's levy

Fiscal Year	SECC / EMA Rate	% Change	Levy Dollars	% Change
2014-15	\$0.94952	-5.4	\$6,964,449	-5.0
2015-16	\$0.89283	-5.9	\$6,613,099	-5.0
2016-17	\$0.89404	0.1	\$6,871,688	3.9
2017-18	\$0.92385	3.3	\$7,333,473	6.7
2018-19	\$0.95619	3.5	\$8,031,560	9.5
2019-20	\$0.93030	-2.7	\$8,193,616	2.0
2020-21	\$0.89756	-3.5	\$8,418,000	2.7
2021-22	\$0.90735	-3.5	\$8,750,000	3.9
2022-23	\$0.88453	-2.5	\$8,875,000	1.4
2023-24	\$0.90727	2.6	\$9,175,000	3.3

The consolidation allows for improved services with the reliability and interoperability of the most advanced dispatching operation. Over the long term, the service will be delivered at a lower cost than the four entities could provide separately in their own jurisdictions.

The Board of Supervisors approved an Emergency Equipment Bond Issue in 2009 to fund the equipment for the new center. This issue was funded through the debt service levy and revenue from a wireless phone line tax. The state law changed in 2014 to require all wire-in lines in Scott County to pay the \$1.00 tax per line. The 2009 issue was refunded in the 2020 fiscal year and reissued as 2019 bonds. The FY24 budget funds the debt service with phone line taxes and property taxes. Approximately \$1,060,000 is generated by these fees.



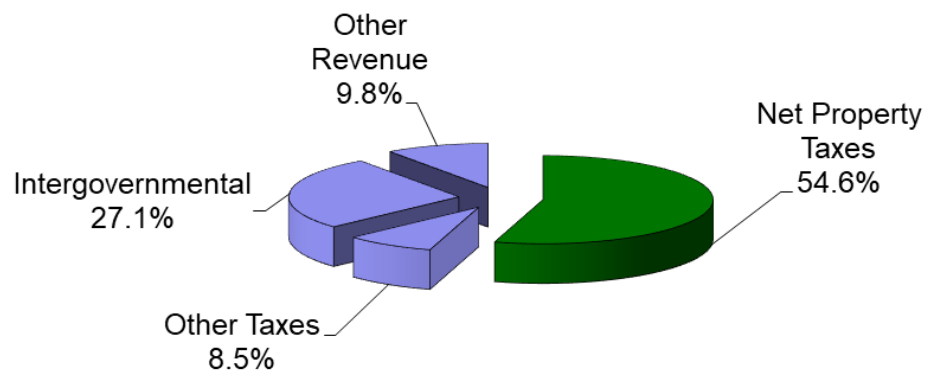
The Center contracted with a vendor and a consulting and project management service for the procurement of a two-county (Scott County, Iowa and Rock Island County, Illinois) P25 Radio System. The project scope is replacing a leased 800 MHz EDACs system now in use as identified in a needs assessment plan for hardware nearing the end of life. Increased utilization and interoperability are key features to be considered in the design of the new system. The Scott County contribution to the two county project is approximately \$6.4 million for infrastructure and management of

the project. Additionally, the County financed the procurement of radios for all underlying communities within Scott County in the amount of \$5.4 million. The debt issuance occurred in August of 2019 and currently refinanced the 2009 debt series, while saving \$1.1 million in future cash flow. The infrastructure improvements will be financed through a debt levy and abated through the use of E911 surcharge funds. The radio procurement is financed through a county-wide debt levy. After the project is complete, the dispatch center estimates to incur lower maintenance costs of the combined contract and associated radio costs. The savings in maintenance will be redirected to a capital sinking fund to finance future capital purchases for the long term asset. The project is budgeted to be completed in fiscal year 2022; however it may not complete in fiscal year 2023 and may require a budget amendment to finalize the project.

TAX LEVY AND REVENUE OUTLOOK

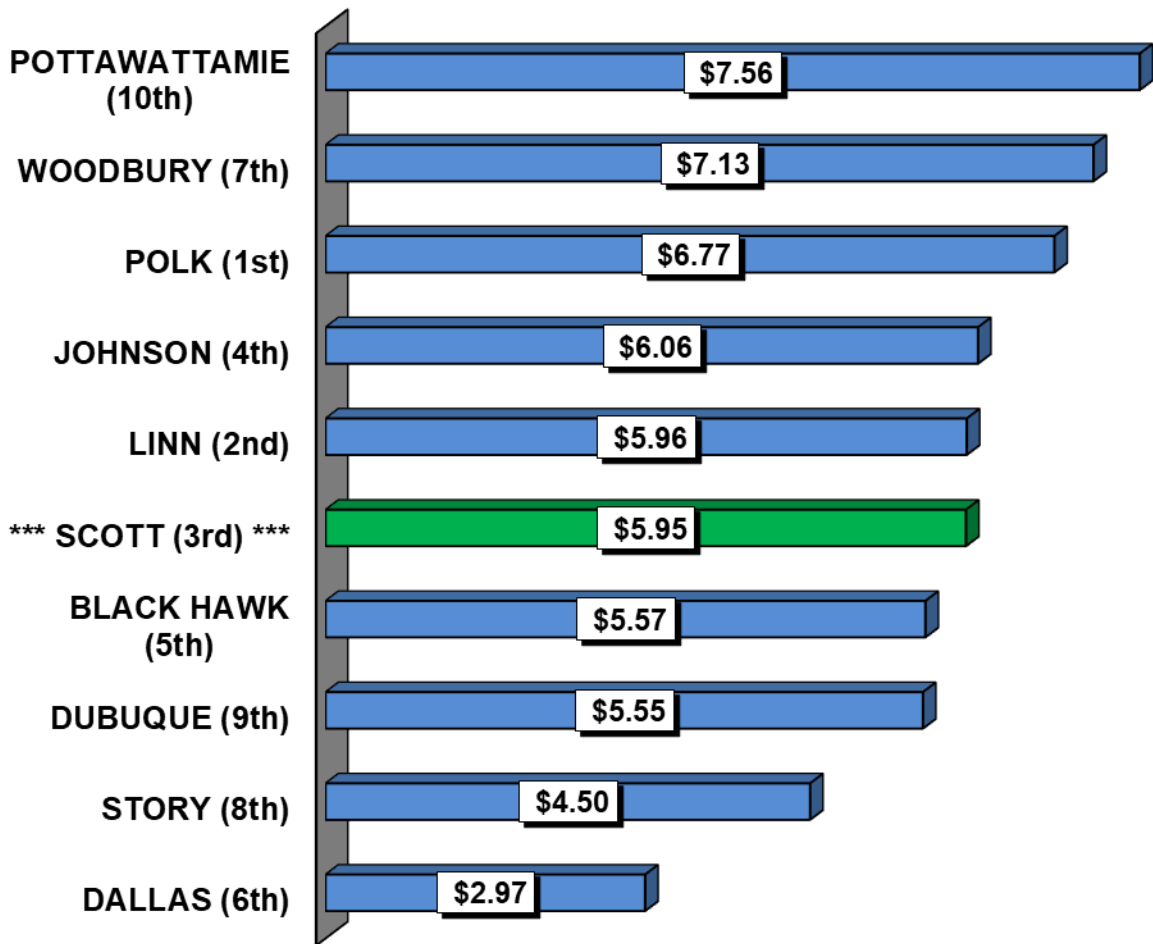
Property tax continues to be the major revenue source for Scott County. In FY23, total net property taxes represent 54% of total County revenues. This percentage is up from last year due to the relative change of intergovernmental revenues. The County continues to rely heavily on property taxes to fund programs as other revenue sources have decreased or have limited growth in recent years. Intergovernmental revenues share of total revenues are expected to decrease by 7.3%, due to changes in ARPA grant funding.

FY24 BUDGET: \$108,938,195



For FY24, Scott County's urban property tax rate ranks the 5th lowest respectively among the eight largest urban counties in Iowa. Of the four largest counties in the state, Scott County has the lowest urban tax rate. Scott County has the 4th lowest rural property tax rate among the eight largest urban counties.

COUNTY *(population size ranking in brackets)*



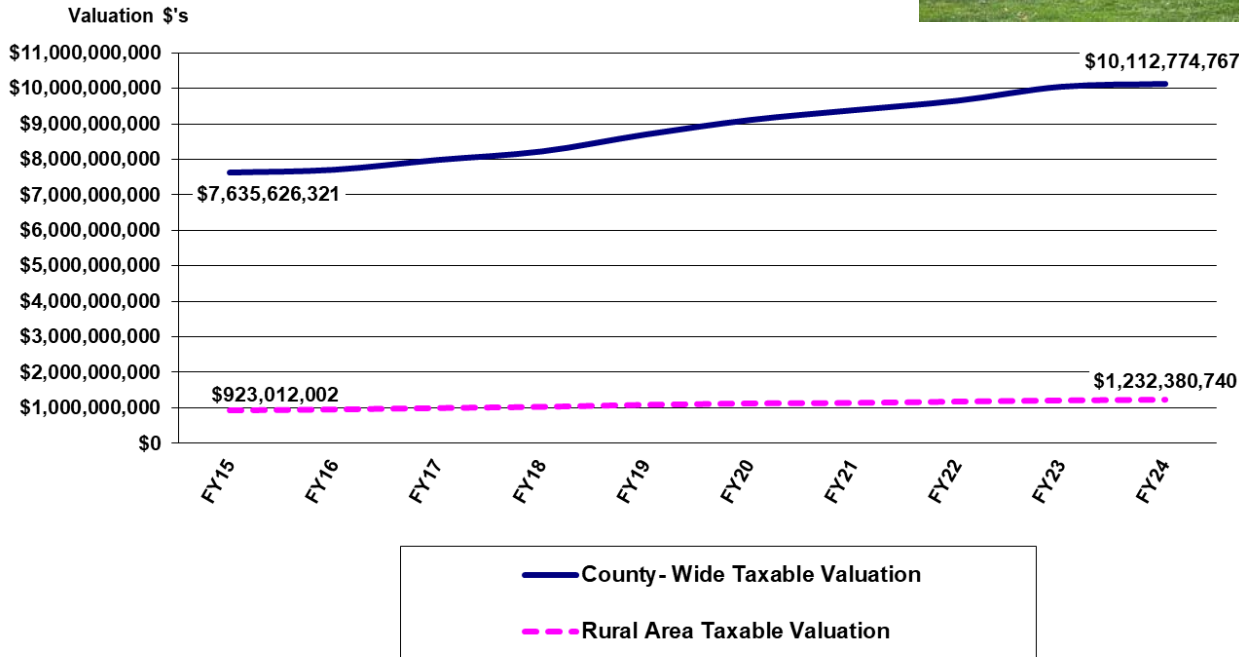
URBAN AREAS LEVY RATE

Fun Fact

For 35 years, the Great River Tug Fest has featured tug teams pulling 680 pounds of rope across 2,700 feet of the Mississippi River between Le Claire, IA and Port Byron, IL.



The County's tax base has increased at an average rate of 3.24% annually over the past ten years, while the five-year average is 3.25% annually, and the one year growth was 0.96%. The increase in the taxable value has allowed Scott County to maintain or lower the tax levy rate for eight out of ten years.



Residential taxable valuations also reflect a State imposed rollback computation, currently at 54.6501% of fair market value. The agriculture land / structure rollback computation was 91.6430% for assessment year 2022. The above rollbacks were after the corrected growth calculations by the state. The State of Iowa implemented a Commercial, Industrial and Railroad rollback in FY17 of 10% creating a 90% assessment limitation. However, the value lost in this rollback is currently backfilled by state funding through 2029. A new class of Multi-Residential was applied in FY 17. In FY 16 these properties were valued with a 10% rollback as a Commercial property, however in FY 24 the class was reclassified into residential classification reducing the allowable growth for the residential classification. The loss in rollback value for the multi-residential class, from the 100% level, is no longer backfilled by the state. The loss on the on the residential classification through the re-class reduced property taxes by \$1.6 million. The current county wide taxable valuation base amount of \$10.113 billion dollars reflects a 0.96% increase from last year. For FY24, with the rollbacks, the residential property and agricultural land / structures taxable property assessed values increased, Commercial, utilities and industrial property assessed values decreased. The residential class of property represents approximately 67.8% of the County's total tax base.

It is unknown how residential property will be a share of the tax burden in the future due to the legislative changes occurring late in the budget process of fiscal year 2023 for budget year 2024.

STATE AND FEDERAL FUNDING

State and Federal aid for next year represents 27.1% of the total revenue sources for FY24, which is down \$2.3 million or 7.3% compared to the previous year. This estimate is due to the recognition of ARPA grant revenue as it is expended for qualified projects. The County is projecting to recognize \$14.8 million in one time revenues in fiscal 2024 related to the ARPA grant funding. In total Scott County was allocated \$33.6 million in ARPA grant Funding.

Other intergovernmental revenues remain generally flat, except for the every other year collection of local intergovernmental revenues from local elections, which is estimated to be a increase of \$130,000 in FY 2024. The County decreased budget estimates related to state grants and entitlements by \$687,775. The decrease is related to expected reduction of public health grants. The total amount of \$29,497,839 intergovernmental revenue is made up of \$18,628,995 in general ARPA grants, public safety grants, reimbursements and health department grant funds, \$4,339,000 in state shared revenues such as motor fuel and franchise taxes, \$2,470,831 in state property tax replacement credits against levied taxes such as homestead replacement, and \$1,203,859 in other State credits including state payments, commercial and industrial property replacement tax credit and military tax credits.

OTHER REVENUES

Fees and charges total \$7,546,621 for FY24, an decrease of 4.2% of total revenue as compared to



\$7,878,680 for FY23. The decrease is related to the recognition shared charges to others for secondary road improvements in FY 23, but not occurring in FY 24. Fees and charges revenues consist of various licenses and permits and departmental charges for services. Many of the fees are established and set by state law. Additional licenses, permits and charges for services within the Sheriff Department are based on recent trend experience. The County has performed several fee study reports over the years to evaluate where fee levels, which are within the County's control, are in relation to other municipalities and as compared to the cost of providing the service. Fee adjustments are made on a frequent basis to minimize the adverse effect of large fee increases in any given fiscal year. Also, County officials work with the State in this area for fees set by State law. The county continues to see significant revenue from permitting fees however this has begun to slow due to recent market conditions. Most projected revenues are based on historical trends factoring in any new legislative or county fee changes. Some

revenues are calculated based on economic assumptions, such as interest rates and income and recording fees. The use of money and property is expected to increase 406%, or \$1.360 million, due to the change in interest rates on short term investments. Interest earned on monies held during county-wide property tax collection are retained by the County.



As most services in the General Fund are essential, such as law enforcement and health services, the Board of Supervisors and County staff continue to be sensitive to the problems of increasing service charges which could prohibit low income, senior citizens and the disabled from receiving County services.

REVENUE SUMMARY

The following presents a summary of major and non-major fund reserves (excluding capital funds) for the FY23 budget year and the percentage of increases and decreases in relation to the prior year budget amounts.

- **Net property tax revenue is increasing from FY 23 by 0.9%.** The net increase was the result of an increased valuation county wide.
- **Interest rates were projected to move to historic highs over the last 20 years.** Market rates at the time of the budget had moved to the highest levels and may generate \$1.4 million in new revenues.
- **Local option sales** taxes are only used for property tax reduction and are expected to increase due to higher collection rates realized from the Wayfair act.
- **License and permit fees are projected to increase from the previous year budget.** Locations within Scott County are experiencing residential building growth. However, County services for weapon permits have proved to be cyclical and are projected in a up-turn.
- **Charges for services are decreasing 5.2% from FY23.** This increase is due to the net budgeting related to the pass through transactional activity related to secondary roads improvements.
- **Local, State and Federal Aid is decreasing 7.3% compared to the FY23.** The decrease is directly related to the ARPA Grant funding.

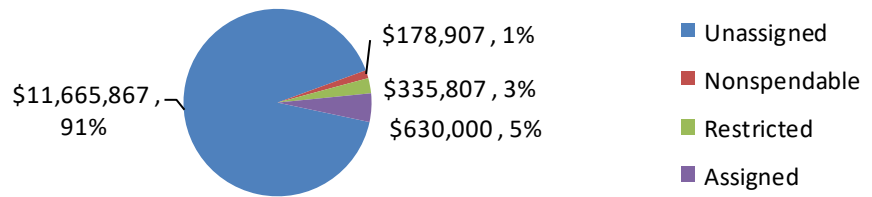
FUND BALANCES

The fund balance of the General Fund is projected to be \$12,810,581, which is a decrease of \$3,625,000 from the re-estimated FY23 balance. The decrease in fund balance is directly related to the use of assigned fund balance for strategic planning elements to be accomplished in the 2024 budget year and the use of fund balance within the capital fund. Important to the Board, is the maintenance of fund balance as we continue to face uncertainty in non-real estate tax revenues during these changing economic times. The Board developed a strong financial position going into fiscal year 2021 before the initial onset of COVID-19 and potential lost revenues or increased expenditures, uncertain federal support and the uncertain impacts of the basic tax levy limitation. The Board has been able to maintain the strong budget position due to unexpected federal funding. The June 30, 2022 fund balance was \$19,629,618.



The Board has estimated non-spendable fund balances prepaid items of \$178,907. The amounts restricted for the other statutory programs is \$335,807. The amount assigned for IBNR claims liabilities of fund balance is \$330,000. Additionally, \$300,000 of the fund balance is expected to be assigned for future capital projects transferred in a future fiscal year. The remaining \$11,665,867 provides the County with a fund balance that meets cash flow needs prior to the collection of property taxes and significantly reduces the likelihood of the County entering the short-term debt market to pay for current operating expenditures. The County has a financial policy of a minimum fund balance of 15% as of June 30 of each fiscal year.

General Fund Balance Categories



The amount of General Fund unassigned fund balance, 16.1% of FY 24 expenditures is in line with the minimum amount designated by the County's Financial Management policies, and exceeds recent history to weather the storm of COVID-19 and unexpected events. The fund is likely to be higher due to under-spending of approved budget.

The ARPA Grant Fund is projected to have a fund balance due to the recognition of investment income. Grant revenues will equal the grant expenditures.

The Secondary Roads Fund is decreasing by \$2,288,011 to a fund balance of \$2,178,297 due to planned capital projects and road maintenance. The County has implemented a capital maintenance and improvement schedule to reflect the 2015 gasoline tax increase of \$0.10 per gallon, however the County has now maximized the capital projects using the new funding and is dependent on inflationary increases for new projects.

The County's Debt Service Fund is decreasing by \$332,178 to a fund balance of \$5,739,709 due to the continued debt services on the Waste Commission Bonds, Public Safety Lease and SECC radio, infrastructure and refunding bonds. A portion of the SECC bonds debt payment is funded by 911 service tax on phone bills. The reduction of fund balance is tied to the Waste Commission providing funding for debt service through a note receivable.

The Capital Projects budgeted fund balance will decrease 25% to \$2,601,663 from a projected \$3,479,547 at the end of

FY 23. The County is investing in a new youth justice and rehabilitation center and continuity of government / continuity of operations resource, technology upgrades, ARPA infrastructure projects and continuing improvements within the park system. The conservation projects include Cody Lake shelter replacement, Scott County Park pool liner as well as water infrastructure



and trail infrastructure using ARPA Grant dollars. Additionally, there are information technology projects that invest in the infrastructure life of the system that will be incurred in FY24 and FY25. These projects are the reason for this decrease and are discussed further under the Capital Improvements section below.

Funds	FY 23 Projected Fund Balance	Change in Fund Balance - Budget 2023-2024	FY 24 Fund Balance
General	\$16,435,581	(\$3,625,000)	\$12,810,581
ARPA Grant	\$73,549	\$379,900	\$453,449
Secondary Roads	\$4,466,308	(\$2,288,011)	\$2,178,297
Debt Service	\$6,071,887	(\$332,178)	\$5,739,709
Capital Projects	\$10,642,133	(\$8,040,470)	\$2,601,663
Non-Major	\$1,577,852	(\$251,806)	\$1,326,046

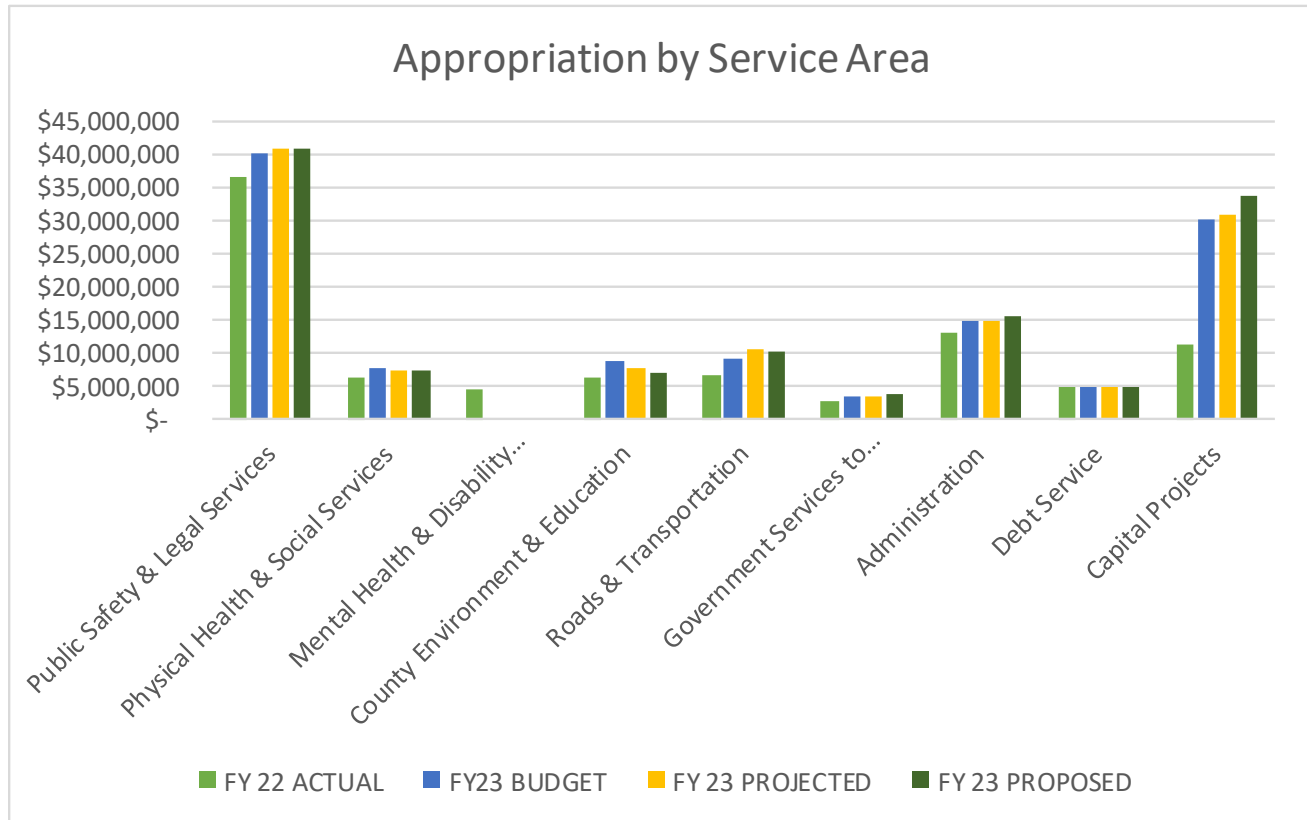
PROGRAMS AND SERVICES

As a service organization, the County is people intensive. Over the last ten (10) years the County has increased its work force by 67.58 FTE's, or 14.16%, to its current level of 544.76 FTE's. During this ten year period, the increase is mostly related to Sheriff (24.3 FTE) and Attorney (9.0 FTE) public safety to support outreach programs, jail, patrol and special programming. The health department has increased 8.49 FTE to support grant funded outreach programs. The Youth Justice and Rehabilitation Center has increased 6.10 FTE positions due to the increase in new social diversion programming and required staffing ratios. For FY24, the County added a net 9.0 positions. Conservation added 2.0 FTE for maintenance and ranger duties. The Facilities and Support Services Department added 5.0 FTE to address maintenance and custodial duties throughout the County campus buildings. The County added a non-departmental 1.0 FTE for a new medical transport emergency medical services director. The County is considering accepting the local not-for profit to the County's service control as of January 1, 2024 but has not formalized any agreements. The Youth Justice and Rehabilitation Center will add an assistant director in the spring of 2024.

The County has four union groups to negotiate salary and benefit agreements with following Iowa Code Chapter 20 guidelines. In recent years, the County and union groups have been successful in approving multi-year agreements. The overall negotiated average salary increase for both labor groups and non-union personnel was 3.0% for the cost of living adjustments, except the Deputy Sheriff Association which negotiated 4.0% for July through December plus an additional 2% for January through June 2024. All of the union contracts, were negotiated as one year increments due to the uncertain financial constraints and inflation in the post COVID-19 pandemic economy. Fiscal year 2024 is the fifth year of new salary scales as recommended by the County's consultant based on the staffing study. The study was implemented for all union groups and non-represented staff. Due to the property tax decrease, the Board of Supervisors approved a 0% increase for all elected officials and appointees. After including the negotiated cost of living adjustments, the General Fund expenditure increase is about \$1,279,818 or 3.9% of FY 23 budgeted salaries.

Overall expenditures for all County operations including capital projects (net of transfers and non-budgeted funds) are \$123,095,760 which is an increase of \$3,727,255 or 3.1% from the FY23.

The operating budget is up by 0.1% or \$59,086, primarily due to support for the change ARPA Grant funding for housing support, Roads and Transportation (ARPA Grant funding) for infrastructure, strategic planning elements, new positions, and continuing salary and benefits under the new scales. Total revenues (net of other financing sources and non-budgeted funds) for the County are \$108,938,195 which is an decrease of 0.5% below last fiscal year due to the ARPA Grant funding.



The overall expenditure increases 3.1% is the result of several service areas increasing with two decreasing. Capital projects are discussed further below and are increasing 12.2%. Public Safety & Legal Services are increasing 1.8% primarily due to salary and benefit compensation and emergency medical transportation. Physical Health and Social Services are decreasing 4.5% due to Health Department grants, while increases related to salary and benefit adjustments are also occurring. County Environment & Education is decreasing 20.1% as many programs related to West Lake Park and Buffalo Shores are budgeted to start back up while contributions to the ARPA housing program are reducing due to initial starts ups are completed. Government Services to Residents is increasing 2.2% due to election costs and staffing ongoing operations. Administration (interprogram) is increasing 2.9% due to salary and benefits allocations, utility and building operating costs, increases in Facilities and Support Services for staffing, and planned spending for strategic planning elements.



Fun Fact

The Mississippi, which runs north to south actually runs east to west in most of Scott County.

Roads & Transportation is increasing 10.2% due to the allocation of maintenance and construction of clean water projects related to the ARPA funding. Debt Service is increasing by 0.3%. Debt Service includes interest and principal payments on the Solid Waste general obligation bond issued in FY 2016, but paid by the commission, the County issued Emergency Equipment and Refunding Bonds issued in 2019, and Public Safety Authority capital lease. Additionally, the leasing body, Scott County Public Safety Authority, cross-over refunded the debt for future years in 2013. FY 24 is the ninth year of reduced debt service payments by about \$175,000 per year. The expected decrease in debt service requirements from tax levy dollars in FY 24 and future years will allow for continued strategic flexibility in the County's tax rate. The reduced need of tax dollars, with increased tax base, will allow a lower percentage of tax levy dollars to be allocated to debt service. However a recent reduction in 911 surcharge fee revenues, likely due to the continued decrease in land lines and caused an increase in the property tax levy. In Fiscal Year 2019, the County issued General Obligation Bonds for 911 radio infrastructure, radios, and refunding the 2009 issue.

The issuance was a current refunding of the 2009 bonds, which saved future cash flow of \$1.1 million between FY 20 and FY 29. Debt Service is decreasing due to the planned reductions of debt service. Scott County was rated AA1 by Moody's Investment Services for the 2019 issue.



CAPITAL IMPROVEMENTS AND DEBT SERVICE

Beginning in our FY13 capital improvement plan, the County focused on its un-programmed needs and capital projects in future years. We not only have planned for the future from a needs perspective, but we have translated those needs being met from a funding prospective. The County planned to increase its contributions to the capital projects and electronic equipment fund to provide for major improvements, such as the projects in the space utilization plan and technology improvements. FY 17 projects concluded both of these studies. Beginning in FY 18 and beyond the County turned to capital maintenance for buildings, technology and conservation. The FY 23 through FY 27 capital plan utilizes the ARPA Grant funds as one time project money to address storm water infrastructure, trails, ventilation and contributions to a new youth justice rehabilitative center / continuity of government / continuance of operations center.



The operating budget again will be supplemented with an aggressive five year Capital Improvements Program. In most years, it is the Board's intention to include, in the operating budget, transfers to the Capital Improvement Fund for capital improvement projects. The program is largely supported by property tax dollars. Other supporting revenues of the CIP plan include transfers from the general fund based on prior year budgetary savings, positive revenue variances or grant dollars.

Beginning in fiscal year 2014, the County could include the lease payment payable to the Public Safety Authority in the Debt Service Fund. This reallocation of debt service allows a greater access to the entire county taxable valuation and reduces the overall tax rate payable by the taxpayers. Additionally in Fiscal Year 2013, the County Public Safety Authority (PSA) entered into a cross-over refunding arrangement to reduce future debt service by \$2.095 million dollars through FY 2025.

This resulted in an amended lease contract between the County and the PSA. The County completed the cross over refunding in FY15. Additionally, the County issued \$8.215 million of Solid Waste Disposal Bonds in FY 2016 to fund the single stream recycling center for the **Scott County Waste Commission**. These bonds are funded by the proceeds from the Waste Commission. In fiscal year 2019, the County issued General Obligation Radio and Communication Bonds which also refunded the 2009 debt. The proceeds of \$11.8 million were placed in a capital sub-fund restricted to the purchase of radio tower infrastructure and end point radios throughout the county. The SECC board is planning on creating a capital sinking fund to finance future capital improvements and replacements related to the 911 radio system and infrastructure. The budgetary model will reduce outsourced maintenance costs while retaining ownership of the system.



The Board of Supervisors has authorized a transfer from the General Fund to the Capital Fund to support the building of a new youth justice and rehabilitation center, without debt borrowing. The new center will include additional space for a continuity of operations and continuity of government in a time of need. Additional purchases of conservation and technology projects will be funded with the ARPA lost revenue provision as one time projects or assigned capital improvements. The FY 24 budget features continued consultation for electronic content management, auditor election equipment, mobile data computers, body cameras for public safety, cybersecurity, and community development software for permitting and inspections.

The County is currently using only 1.78% of its allowable legal debt margin consisting of two general bond issues and the lease obligations to the Public Safety Authority. These outstanding bond issues are described further under the major governmental funds section of this document. Debt of \$29.7 million was issued by the Scott County Public Safety Authority in FY06 due to the jail renovation/expansion being approved at the fall 2004 general election. This was refunded in the form of \$17.675 million in refunding bonds in 2012 and 2013. In FY10, the County issued \$10.5 million of Emergency Equipment Bonds to finance the acquisition of 911 and radio equipment, towers, computer equipment, software and hardware for the new Scott Emergency Communication Center (SECC). In FY 16, the County issued \$8.215 million in Solid Waste Disposal Bonds to finance the single stream recycling center and equipment. In FY 19, the County issued the \$12.7 million General Obligation Communications and Refunding Bonds. The County has maintained a very low percent-age of debt within the legal debt limit.

The capital improvement budget totals \$33,721,070 for fiscal year FY24, with 55.6% or \$18,735,070 for general projects, 31.9% or \$10,760,000 for Secondary Roads projects, 1.8% or \$605,000 for vehicle acquisition, and 10.7% or \$3,621,000 for Conservation parks and recreation projects. The larger, non-routine projects for FY 24 include: Youth Justice and Rehabilitation Center, property tax funded, \$12,387,570; Davenport West Locust Sewer Connectivity, ARPA funded, \$1,600,000; Conservation Trails, ARPA funded, \$800,000; Conservation Clean Water, ARPA funded, \$800,000; Mt. Joy Clean Water, ARPA Funded, \$6,500,000; Park View Clean Water, ARPA funded, \$3,500,000, and bridge replacements in DeWitt and Pleasant Valley, Secondary Roads funded, \$3,850,000. Non-routine technology projects include: phone / data line upgrades, \$500,000; Auditor election equipment, \$300,000; digitize transfer books, \$100,000; Sheriff and Conservation mobile data computers, \$400,000; Sheriff and Conservation body cameras, \$550,000; website upgrade \$150,000; and Planning and Development—permitting and inspections, \$400,000.



The general capital improvements budget of \$18,735,070 is supported by fund balances from various funds. General fund transfers are made for one time projects if and when the general fund balance exceeds the minimum balance requirement as set forth in the County's Financial Management Policies. The addition of the ARPA grant fund this year allows for the most significant contribution to the capital fund. The ARPA grant is helping to pay for the general capital projects through the lost revenue provision, COOP / COG add –on to the YJRC, contribution to the

City of Davenport West Locust Connectivity, Scott County and West Lake Parks trails and clean water. The capital improvement fund also is supported by gaming boat revenues. Gaming revenues have seen a decline of approximately 40% over the past ten years because of the economy, but have recently began an upwards trend directly related to both riverboat gaming rooms moving to new casinos on land and sports book betting.

The local Secondary Roads capital program totals \$10,760,000, reflects the county budgeted funds only and not an additional \$3.8 million for contributed capital improvements from the State of Iowa. The County Secondary Roads Department has been planning new and larger projects based upon the use of the \$0.10 gas tax increase in the spring of 2015. Major projects include bridge replacement 31 Dewitt, \$1,750,000; bridge replacement 8C Pleasant Valley, \$1,050,000; and bridge replacement 6 Pleasant Valley, \$1,050,000. Additionally, the Secondary Roads department are overseeing the clean water projects at Mt. Joy, \$6,500,000 and Park View, \$3,500,000 funded through ARPA.



The Conservation Department capital plan for FY24 totals \$3,621,000. Conservation capital projects include **West Lake Park** and **Scott County Park** trails \$800,000 and clean water collection and conveyance \$800,000 through APRA funds. The Scott County Park has a new pool liner budgeted at \$600,000, Pioneer Village renovations of \$250,000, and a new playground at \$100,000. Conservation also has designated a portion, \$581,000, for small equipment and vehicles.



The fleet manager has completed an annual review of the countywide vehicle fleet, excluding the Conservation Department. The FY24 capital plan has designated \$605,000 for general vehicle replacements including ten patrol vehicles, one transport van, and one special operations used vehicle. The funding also allows for late deliveries of previously ordered vehicles.

The budget document contains a capital improvements section under the tab entitled "Major Governmental Funds". This section is informative and provides a correlation between the operations budget and the five-year capital improvements program. There is also a column for unprogrammed needs to allow identification of needed capital projects in the future when funding becomes available.

SUMMARY

The preparation of the FY24 budget has been an opportunity to fund important public safety through a potential MEDIC EMS acquisition, community impact projects through the ARPA Grant and continued operations while meeting the strategic plan. The Board is very pleased to have met its goals in both balancing the FY24 operating budget and adjusting the County's reliance on property tax revenues. The diversification of revenue resources, while adjusting expectations of property taxes, has helped as the county prepare to move into fiscal year 2024 .



The Board and County Administrator expresses its appreciation to the staff of all departments who assisted and contributed to its preparation. Special thanks goes to the Director of Budget and Administrative Services, ERP / ECM Analyst, Administrative Assistant, Human Resources Director, and the County department heads and professional staff who performed budget analyst duties: Community Services Director, Health Department Director, Financial Management Supervisor (Treasurer's Office), Accounting and Business Manager (Auditor's Office), County Attorney (Office Manager), Planning and Development Director, and the Operation's Manager (Recorder's Office).

These are challenging times which require the Board, elected and appointed department heads, and County staff to develop new methods and ideas in providing services to the community and to continue to improve its public facilities and infrastructure. The continued change of the state/federal/local funding partnerships has placed a greater financial burden on local governments, in addition to providing less flexibility in how we collectively deal with the County's issues and needs. The future property tax limitations approved by the State Legislature will affect economic growth opportunities and may force further service reductions. Nonetheless, county officials will continue to work with State senators and representatives to forge partnerships to make Iowa a better place for all its citizens to live.

With strong leadership and a commitment to improve the quality of life in the County, the Board of Supervisors and Administration is looking forward to working with County staff and the citizens of Scott County during the upcoming year in achieving the goals, objectives, programs and services outlined in the budget.

Respectively submitted,

Ken Beck, Chair

Scott County Board of Supervisors

Mahesh Sharma

County Administrator

SCOTT COUNTY OFFICIALS

<u>Official Title</u>	<u>Official</u>	Term Expiration Date of <u>Elected Officials</u>
Elected Officials		
Supervisor, Chairperson	Ken Beck	2024
Supervisor, Vice Chair	John Maxwell	2026
Supervisor	Jean Dickson	2026
Supervisor	Ross Paustian	2026
Supervisor	Rita Rawson (Partial Term)	2024
Attorney	Kelly G. Cunningham	2026
Auditor	Kerri Tompkins	2024
Recorder	Rita Vargas	2026
Sheriff	Tim Lane	2024
Treasurer	Tony Knobbe	2026
Administration		
County Administrator	Mahesh Sharma	
Department Heads		
Budget and Administrative	David Farmer	
Services Community Services	Lori Elam	
Conservation	Roger Kean	
Facility and Support Services	Tammy Speidel	
Health	Amy Thoreson	
Human Resources	Vanessa Wierman	
Information Technology	Matt Hirst	
Planning & Development	Chris Mathias	
Secondary Roads	Angie Kersten	
Youth Juvenile Rehabilitation Ctr.	Jeremy Kaiser	

Non-elected Departments within Scott County

Administration:

The Administration Department serves as the principal advisor to the Board of Supervisors and acts as a liaison between the Board and other County departments. They also represent the Board in dealings with other governmental agencies.



Budget & Administrative Services:

Part of Scott County Administration, the function is to analyze, report, assess and recommend the financial budget, reporting and services for Scott County. The department prepares the annual budget, the comprehensive and popular annual financial reports, quarterly reporting, grant monitoring, indirect costs reports, Enterprise Resource Planning and policy review.

Community Services:

This office provides a variety of services and programs including Protective Payee Service, Tax Suspension, General Assistance Programs and provides a resource for veterans and their families with Veterans Affairs Commission, Veteran Assistance and Services. Scott County is part of the Eastern Iowa MH/DS Region providing Mental Health and Developmental Disability Services.

Conservation:

Provides recreational activities for the citizens of Scott County and the general public by acquiring, developing, operating, and preserving the historical, educational, environmental, recreational and natural resources of the County.

Facility and Support Services:

FSS's role is to support those "front-line" agencies and departments that provide direct service and interaction with their ultimate customers, the citizens of Scott County. Services provided: Facilities Management, Print & Mail Services, Building Maintenance, Custodial Services, Records Management, and Vehicle Pool Services.



Health:

The Scott County Health Department promotes, protects, and preserves health through leadership, service, education and partner ships. They provide Clinical Services, Environmental Health Services, Public Safety Services & Programs, and Community Relations Information & Planning.



Human Resources:

This office is responsible for overall development and administration of the County policies and programs, recruitment, EEO, wage and salary administration, labor relations, employee development, benefits and organizational development, among other things.

Information Technology:

I.T. is a technical resource for the County and has primary functions of applications, technical infrastructure, geographic information systems and web.

I.T. supports a collaborative work environment and provides dependable and efficient data and voice services for the County and various related agencies.



Youth Justice and Rehabilitation Center:

YJRC is a 16 bed co-ed facility, but the structure provides more than short-term confinement. The philosophy is to challenge youth to take responsibility for the thinking/behavioral patterns that brought about their placement, and to explore areas of growth and change needed to assure that they will not be detained again.

Planning & Development:

P&D is responsible for the current and future land uses in all unincorporated areas of Scott County.

Secondary Roads:

This department is responsible for the construction and maintenance of all 564 roads & 120 bridges under the County's jurisdiction.

Elected Departments within Scott County

Attorney's Office:

The Scott County Attorney's Office serves in civil matters as legal counsel for the Scott County Board of Supervisors and all county officers and agencies. The County Attorney's Office also serves in criminal matters as chief prosecutor for the State of Iowa in Scott County.

Auditor's Office:

As clerk to the Board of Supervisors, the Auditor's Office prepares and maintains all official records meeting minutes, Board voting records, resolutions, contracts, and correspondence. The Auditor acts as County Commissioner of Elections and administers all federal state, and local elections that take place within the County. This office also processes authorized payments for the Board of Supervisors and prepares payroll for 545 part time and full time employees, 120 seasonal employees, and 320 poll workers during general elections.

Recorder's Office:

The Recorder's Office is responsible for recording and maintaining official records effecting title to real estate. The Recorder issues marriage licenses, registers births and deaths, issues certificates on vital records and processes passport applications. This office also issues hunting and fishing licenses and titles recreational vehicles.

Sheriff's Office:

The Scott County Sheriff's Office is comprised of four divisions focused on progressive public safety to fulfill the diverse needs of citizens through the expertise of our professional staff utilization of all available resources: Patrol Division, Civil Division, Corrections Division, and Criminal Investigation Division.

Treasurer's Office:

The State of Iowa Department of Transportation mandates the Scott County Treasurer as their agent to collect motor vehicle fees according to the Iowa Code. These fees include, but are not limited to: transfer of ownership (title transfer), registration fees, (license plate/validation fees), duplicate titles, and notation and cancellation of security interests. Additionally, the Treasurer collects property taxes on behalf of all jurisdictions in Scott County—cities, school districts, and other taxing bodies, and each jurisdiction.



Authorized Agencies

Bi-State Regional Commission

To service as a forum for intergovernmental cooperation and delivery of regional programs and to assist member local governments in planning and project development.

Community Health Care

Quality health care for all people in need.

Durant Ambulance

Emergency medical treatment and transport.

Emergency Management

Provides county-wide preparedness, mitigation, response, recovery, detection, protection, and prevention of natural or man-made disasters.

SECC

To provide superior Public Safety Dispatch services in an efficient and accurate manner.

Library

A mission to make available library materials and information in a variety of formats to people of all ages.

Medic Ambulance

Improve the health, safety, and security of our community by providing high quality emergency medical services and healthcare transportation.

Visit Quad Cities

To enhance the quality of life and economic development for residents and visitors by marketing the Quad Cities region as an outstanding Midwest convention and tourism destination.

Quad Cities First

Marketing the Quad Cities region to companies looking to relocate or expand in our market.

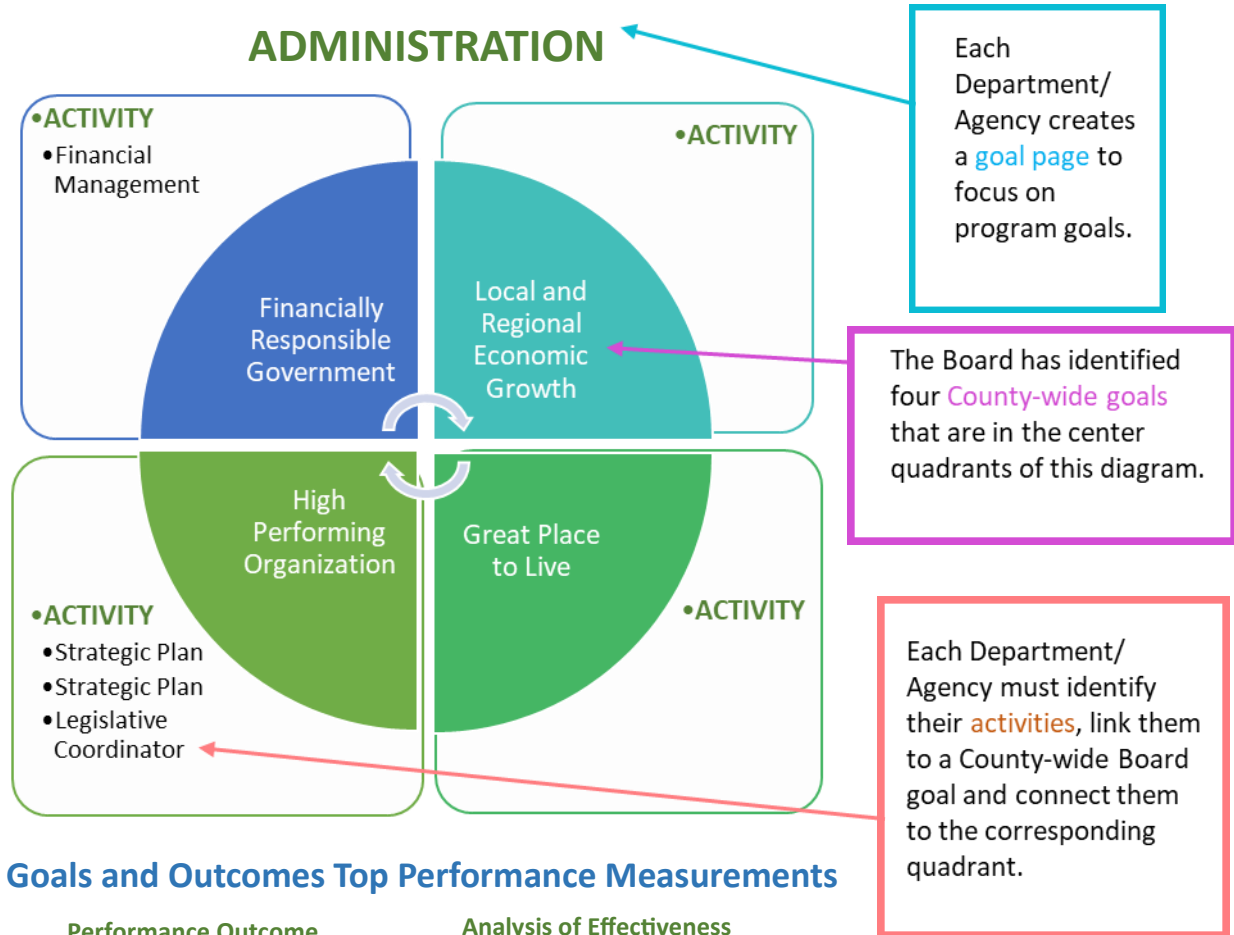
GDRC Greater Davenport

Redevelopment Corporation

Provides arms-length real estate transactions with privacy and confidentiality.

An Authorized Agency:
a recognized
non-profit agency receiving
County funding and
following the County's required
BFO budgeting requirements

A Guide to Scott County Department Goals and Outcomes

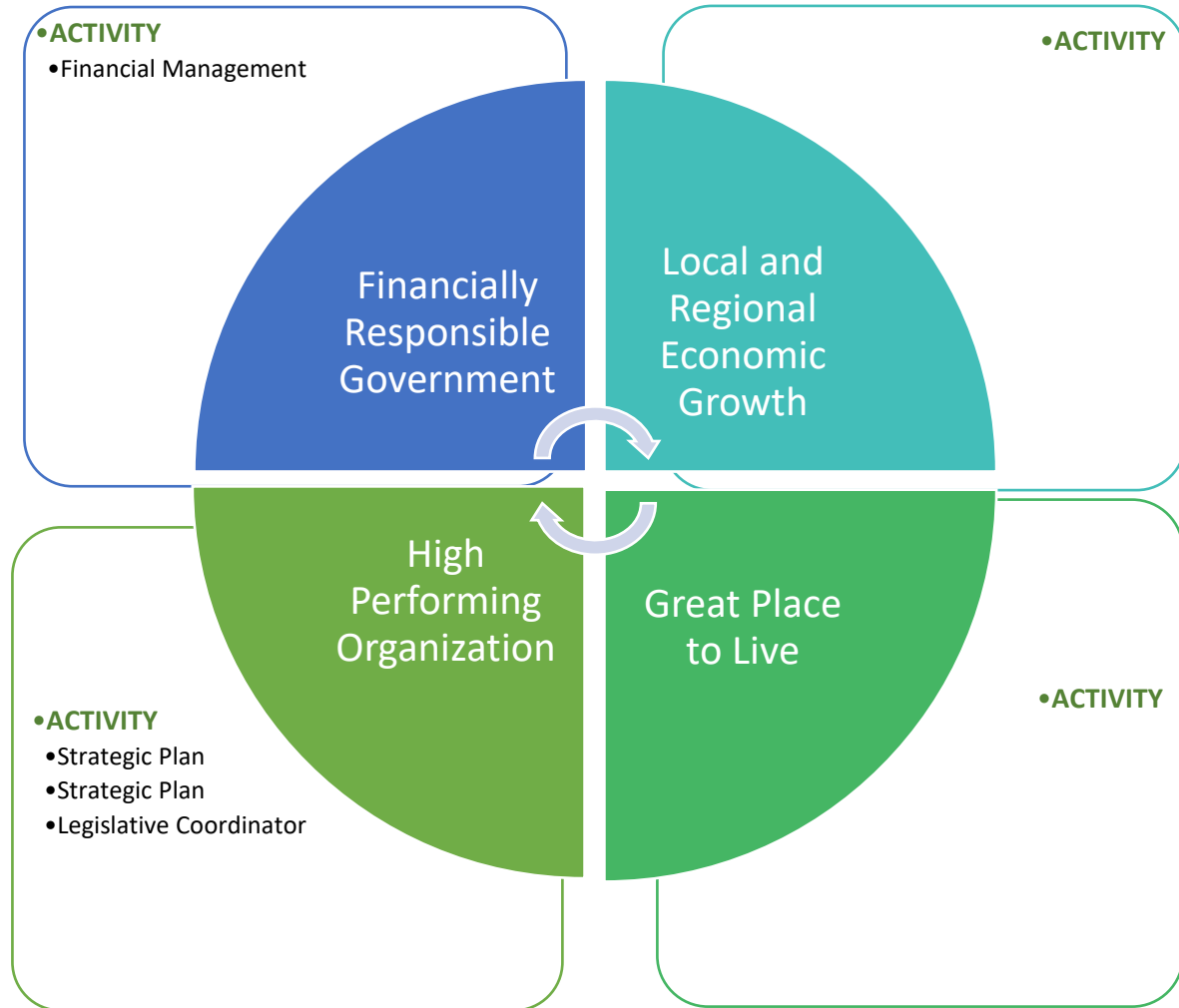


Goals and Outcomes Top Performance Measurements

Performance Outcome (Target)	Analysis of Effectiveness (How well are we doing?)
Board: Organize, review and update the Board of Supervisors 2021 and 2022 Strategic Plan	The County's new strategic plan went into effect in December 2019. County Administration will work with departments to achieve strategic initiatives.
Management: Develop Financial Policy and analysis in reviewing capital improvements versus investment in ongoing operating activities.	The analysis will review current and future capital requests to determine the relative costs benefit analysis of the capital requests and future ongoing operational investment versus the current operating costs, such as contracted services.
Board: Review Medic 28E (Joint Agreement) for change in type of services from Not-For-Profit organization to joint governmental entity.	The governing board of the Medic EMS is considering a change in organizational structure to a governmental organization. The County participates in the current structure and would participate in the future organizational structure as well. If a change is successful, MEDIC EMS would be able to access new state and federal reimbursements set aside for governmental entities and access new efficiencies.

Each Department/ Agency must identify a [measurement](#) based on a County-wide Board Strategic Goal or Management Goal.

ADMINISTRATION



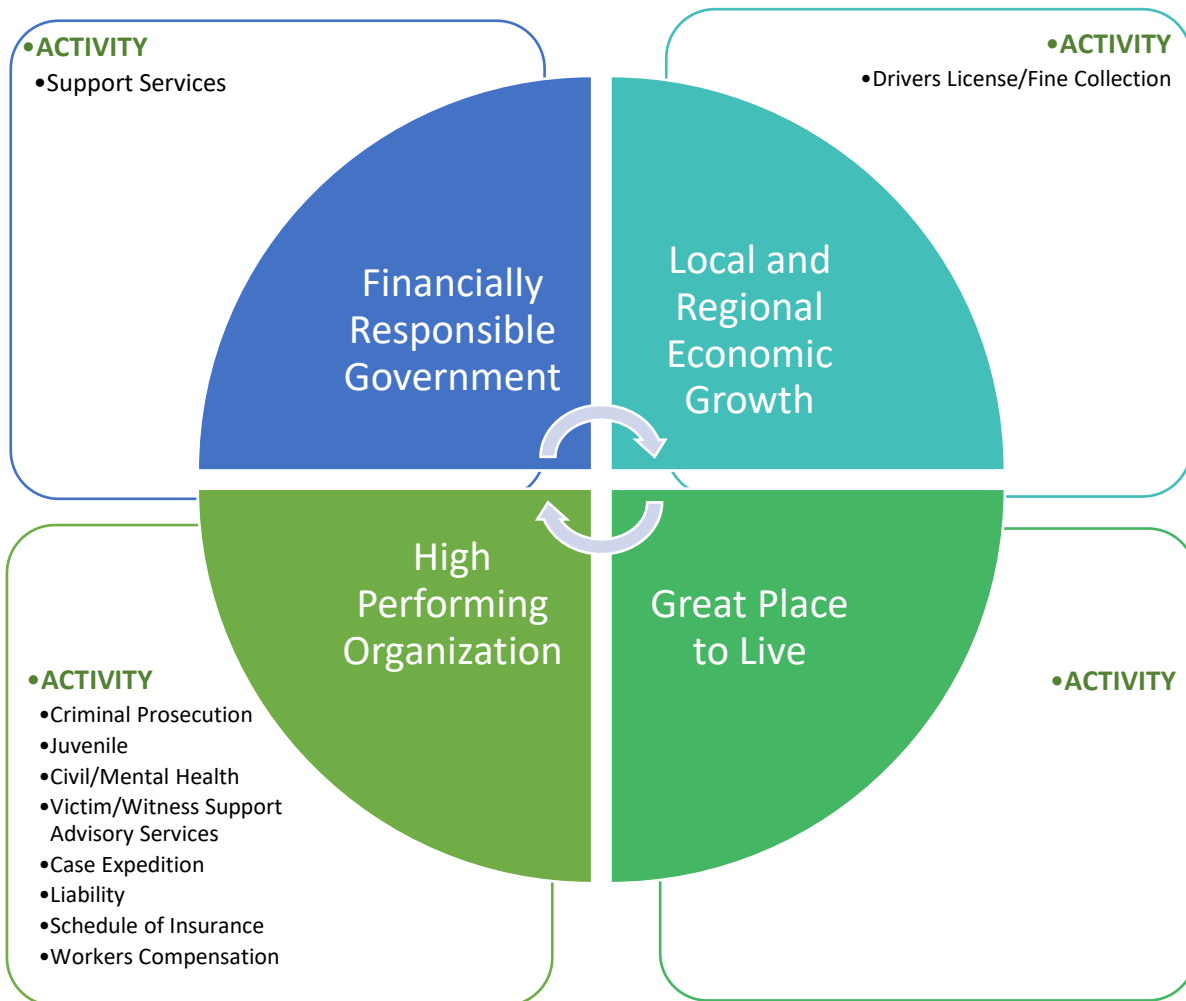
Goals and Outcomes Top Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Board: Organize, review and update the Board of Supervisors 2023 Strategic Plan	The County's new strategic plan is being developed in 2023. County Administration will work with departments to achieve strategic initiatives.
Management: Develop ARPA spending plan; that adheres to Board of Supervisors Objectives, grant compliance and spending deadlines.	Expend grant dollars that meets federal guidelines for American Rescue Plan.
Board: Review Medic 28E (Joint Agreement) for change in type of services from Not-For-Profit organization to a County Department.	The governing board of the Medic EMS is considering a change in organizational structure to a governmental organization. The County participates in the current structure and would participate in the future organizational structure as well. If a change is successful, MEDIC EMS would be able to access new state and federal reimbursements set aside for governmental entities and access new efficiencies.

ATTORNEY



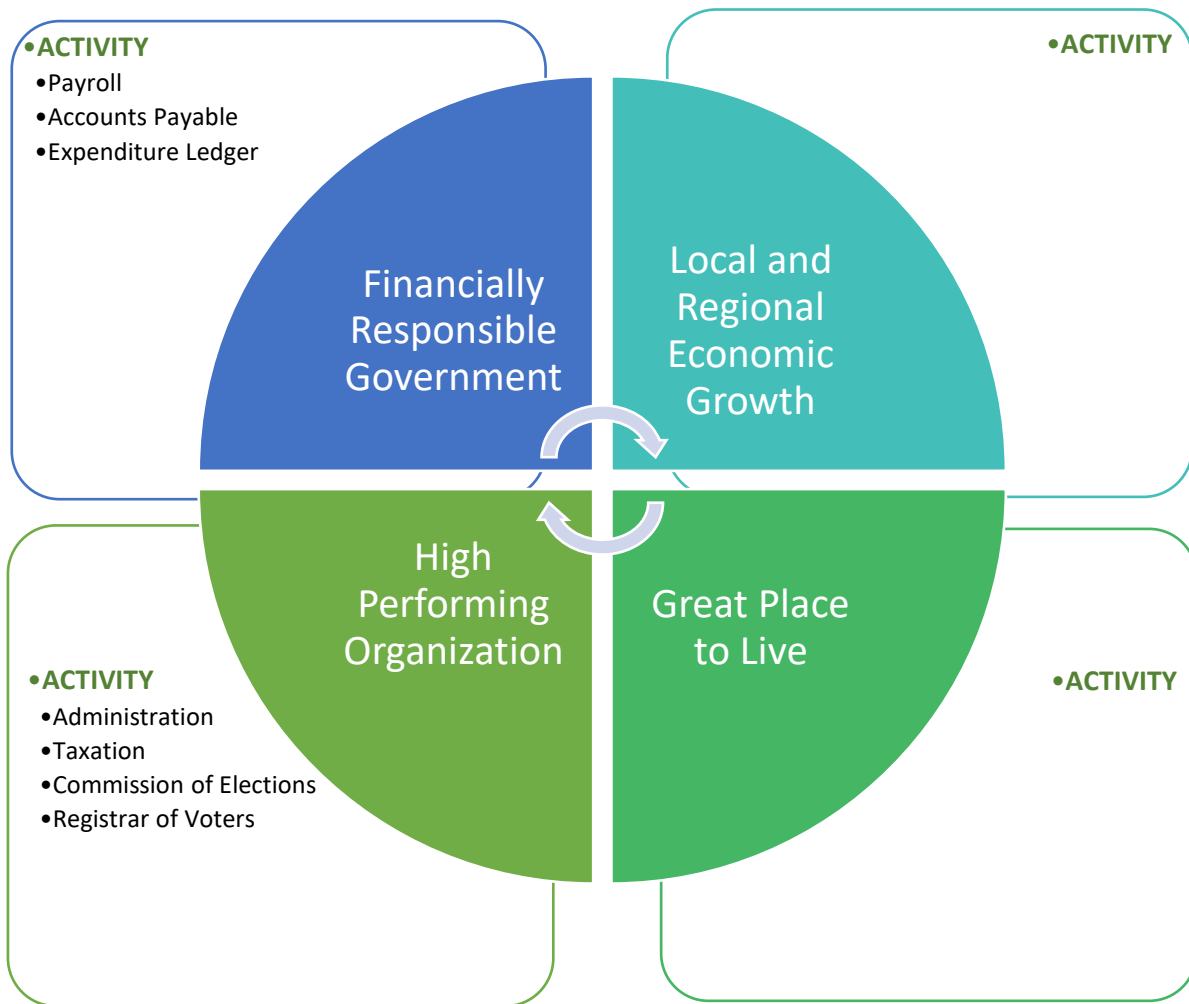
Goals and Outcomes Target Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Management: Criminal Prosecution	The Attorney's Office is responsible for the enforcement of all state laws charged in Scott County. The office will continue to prosecute approximately 5,000 indictable cases annually and represent the state in juvenile court. The office will continue to train and consult with local law enforcement.
Management: Representing the County	The Attorney's Office provides legal advice and representation to elected officials, department heads and the board of supervisors. The office will strive to provide timely and accurate legal advice to county officials.
Management: Risk Management	Risk Management is responsible for investigation and review of all claims and losses, ensure employees receive appropriate care for workplace injuries and assisting departments in meeting internal and external requirements related to safety. Risk Management will continue to provide fair and efficient claim management and safety practices for the county.

AUDITOR



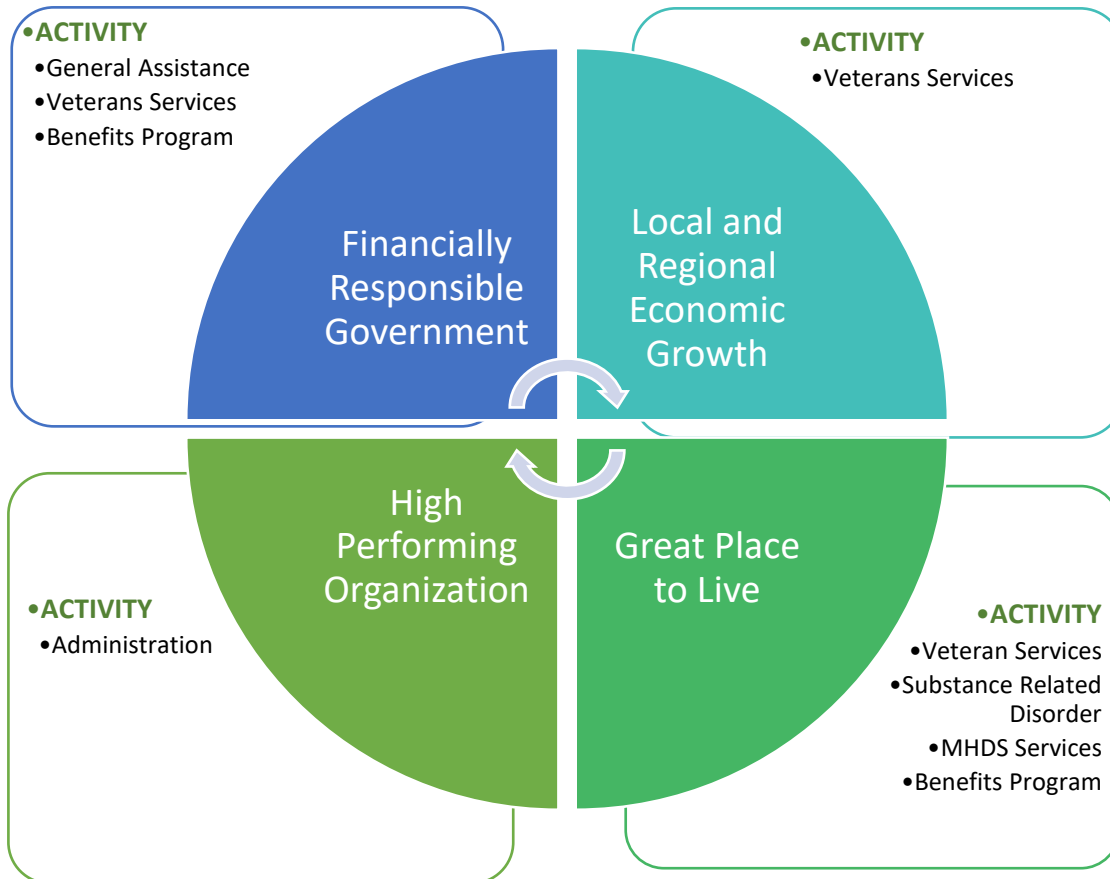
Goals and Outcomes Top Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Board: High Performing Organization	The Auditor's Office provides timely, accurate, efficient and cost effective services to the taxpayers, voters and real estate customers of Scott County, and to all County Departments, County Agencies and County Employees. Our office maintains the county property tax system, pays the county's bills and employees, conducts all elections in the county and maintains the county's voter registration file. The office will continue to meet these outcomes.
Management: High Performing Organization	Our office prepares and supervises ballot printing and voting machine programming; orders election supplies; employs and conducts schools of instructions for precinct election officials; prepares and monitors the processing of absentee ballots; receives nomination papers and public measure petitions to be placed on the ballot; acts as Clerk to Board of Election Canvassers and Special Voter Precinct Board. The office will continue to meet these outcomes.
Management: High Performing Organization	Our staff works with the statewide I-VOTERS system to maintain voter registration records; verify new applicants are legally eligible to vote; cancels records of those no longer legally eligible to vote; prepares lists of qualified voters for each election to insure only those qualified to vote actually do vote; reviews election day registrants to insure their qualifications to vote. The office will continue to meet these outcomes.

COMMUNITY SERVICES



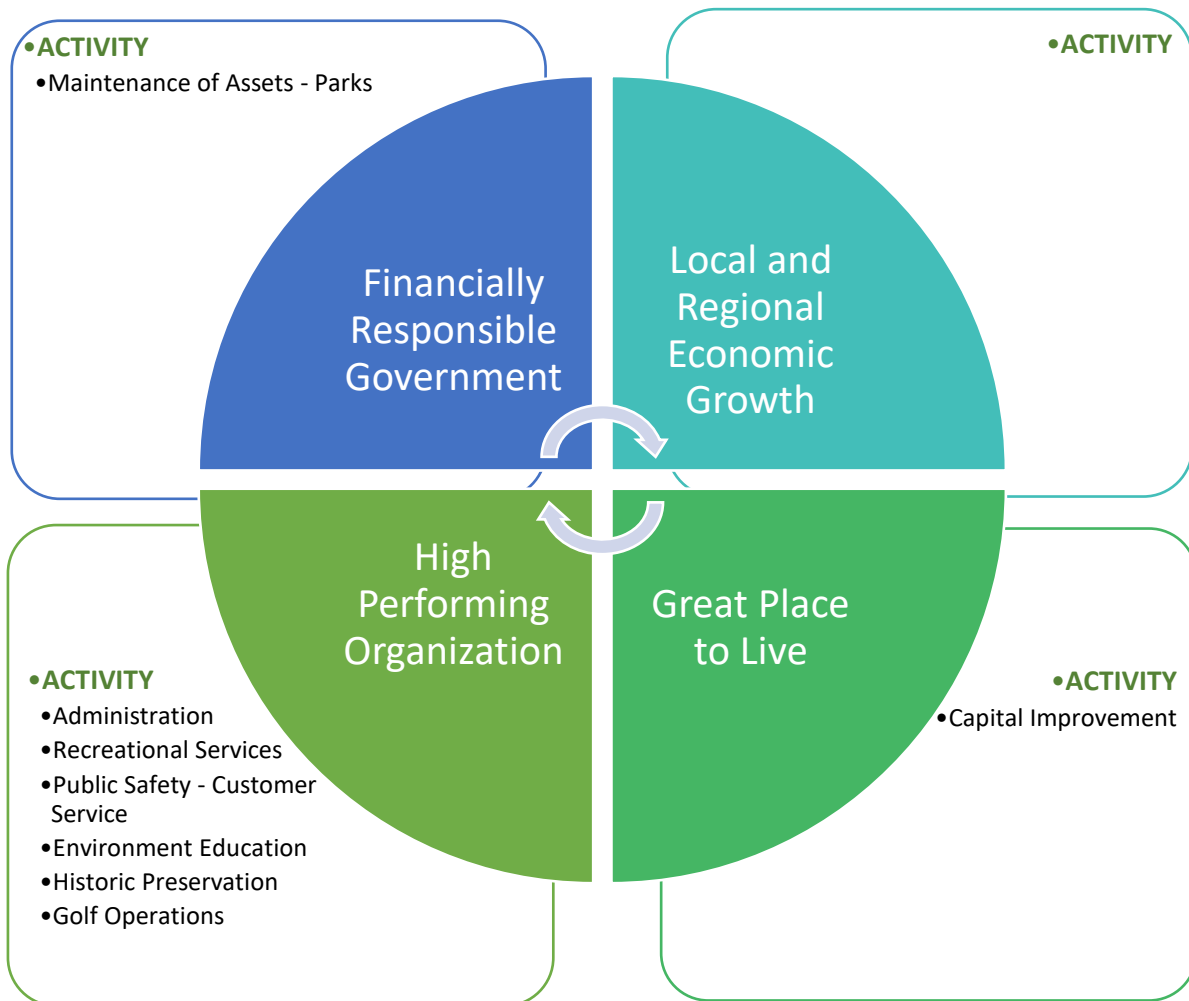
Goals and Outcomes Top Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Board: Work with the MHDS Region and the Community Services Department to ensure that people's basic needs are addressed in the most fiscally responsible way.	The Director monitors the budgets of the GA and VA program as well as reviews the service guidelines to ensure the dollar amounts for rent, utilities and burial/cremation are appropriate in the current financial state of our communities. The Community Services Department can not be the funder for all and staff do a nice job referring individuals to other social service agencies, always resulting in the county being the payor of last resort.
Management: Work with MHDS region, local providers and Robert Young Center (RYC) to ensure the crisis services are addressing the needs of the communities.	All of the crisis services: mobile response, crisis hotline, crisis respite beds, peer drop in centers, crisis stabilization residential and community based, subacute beds, crisis evaluation, 24 hour crisis response, co-responders, and access centers, along with numerous care coordinators, have assisted thousands of people and have prevented suicide attempts, deflected from hospital admissions and jail.
Management: Work with other agencies regarding homelessness. Over the past 2 years, CARES Funds and ARPA Funds have been used to pay rent for hundreds of people in our communities. The federal monies are no longer available and many individuals are being evicted as they are not employed.	Scott County Community Services can assist individuals with rent and utility bills, but have limits on dollar amounts and number of months. The county will refer individuals to other agencies within Scott County for rental and utility assistance. Scott County will work with Workforce Development to help individuals find jobs as they need the resources in order to access housing.

CONSERVATION



Goals and Outcomes Top Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Board: Financially Responsible Government	In FY-22 & 23 the Conservation Department returned all available amenities and operations to pre-COVID levels, which resulted in increased revenues to help offset the increased costs brought about by the pandemic and inflation.
Management: High Performing Organization	Despite on-going struggles to recruit and retain essential seasonal staffing in all areas of the department, existing employees worked diligently to maintain our reputation for high quality programs, services, and maintenance. The office will continue to meet these outcomes.
Management: Capital Improvements	In FY-23 the Conservation Department received an additional \$4 million in CIP funding by the Board of Supervisors from the County's federal ARPA allocations. This will result in \$2 million to improve the sewer and water infrastructure, and \$2 million to construct hard-surfaced trails, in our parks.

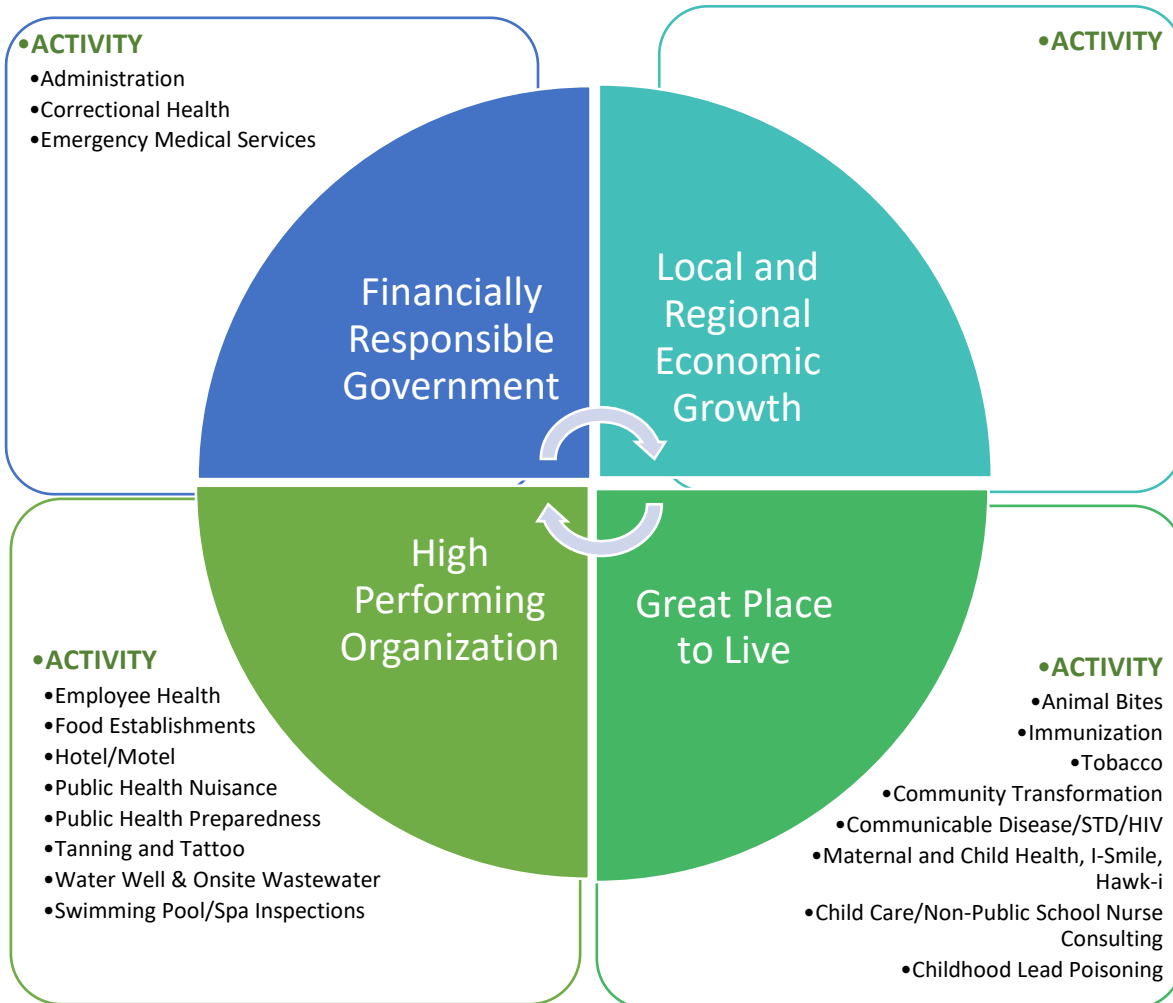
FACILITY AND SUPPORT SERVICES



Goals and Outcomes Top Performance Measurements

Performance Outcome(Target):	Analysis of Effectiveness: (How well are we doing?)
Board: YJRC CONSTRUCTION	Ground breaking occurred October 17, 2022. The target completion for the new building is April 2024.
Management Perform Key Inventory/Audit	5 departmental audits consisting of meeting with or supplying each department with a list of all of the keys assigned to their office have been completed, 2 are in progress.
Management AC- AHU REPLACEMENT	ARPA Funded Project that were approved in FY23, work will occur in FY24.

HEALTH



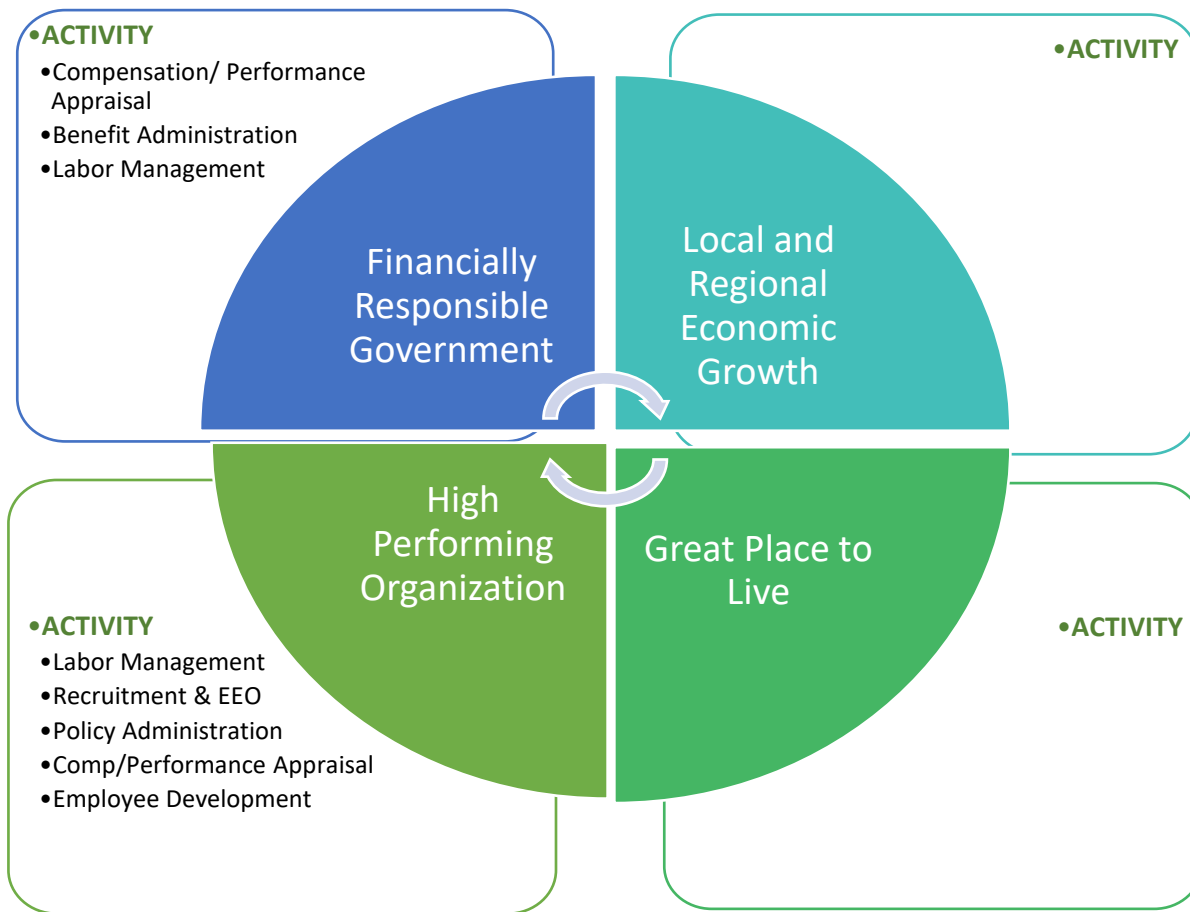
Goals and Outcomes Top Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Board: Implement Community Health Improvement Plan (CHIP).	The Community Health Improvement Plan (CHIP) steering committee will implement the FY23 CHIP through existing and new partnerships.
Board: Continued Lead Abatement efforts.	The department will continue to provide lead testing, case management, environmental follow-up, and education as required by the Childhood Lead Poisoning Prevention Contract with the IDPH. The department will be an active participant in community efforts to address lead through Live Lead Free Quad Cities.
Management: Maintain Health Department Accreditation.	The Health Department will submit its first re-accreditation application and evidence.

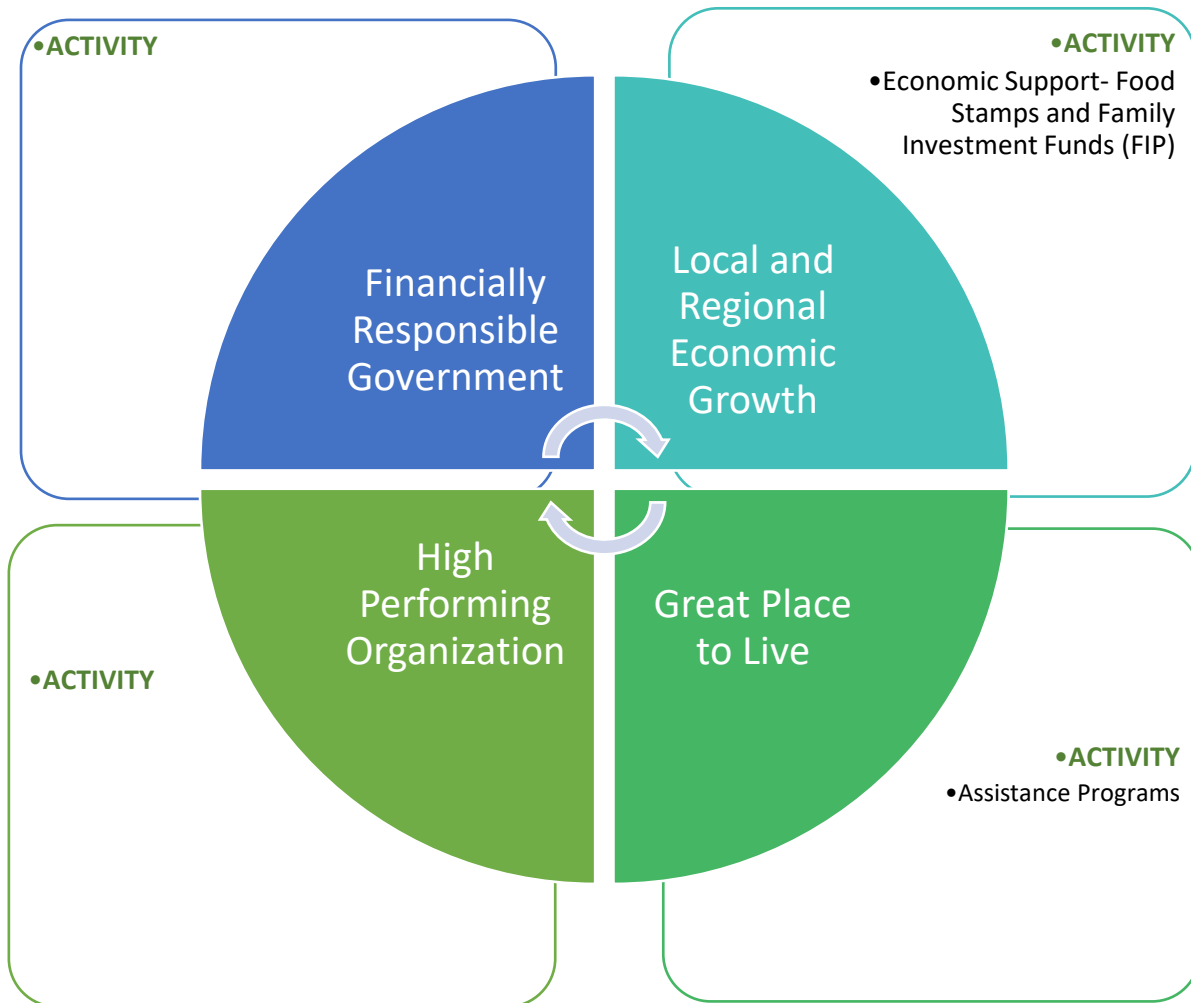
HUMAN RESOURCES



Goals and Outcomes Top Performance Measurements

Performance Outcome(Target):	Analysis of Effectiveness: (How well are we doing?)
Board: Job Description finalization of Classification and Compensation Study	Classification & Compensation study was implemented July 1, 2019. HR concluded job descriptions in FY20 which officially concludes the project. In FY24 we'll work with Occupational Health to update their records. This Project was delayed by Covid-19.
Management: ECM Phase IV	Phases I, II & III are completed. Phase IV (FY23-24) will focus on electronic documents for onboarding new staff through ECM.

HHS

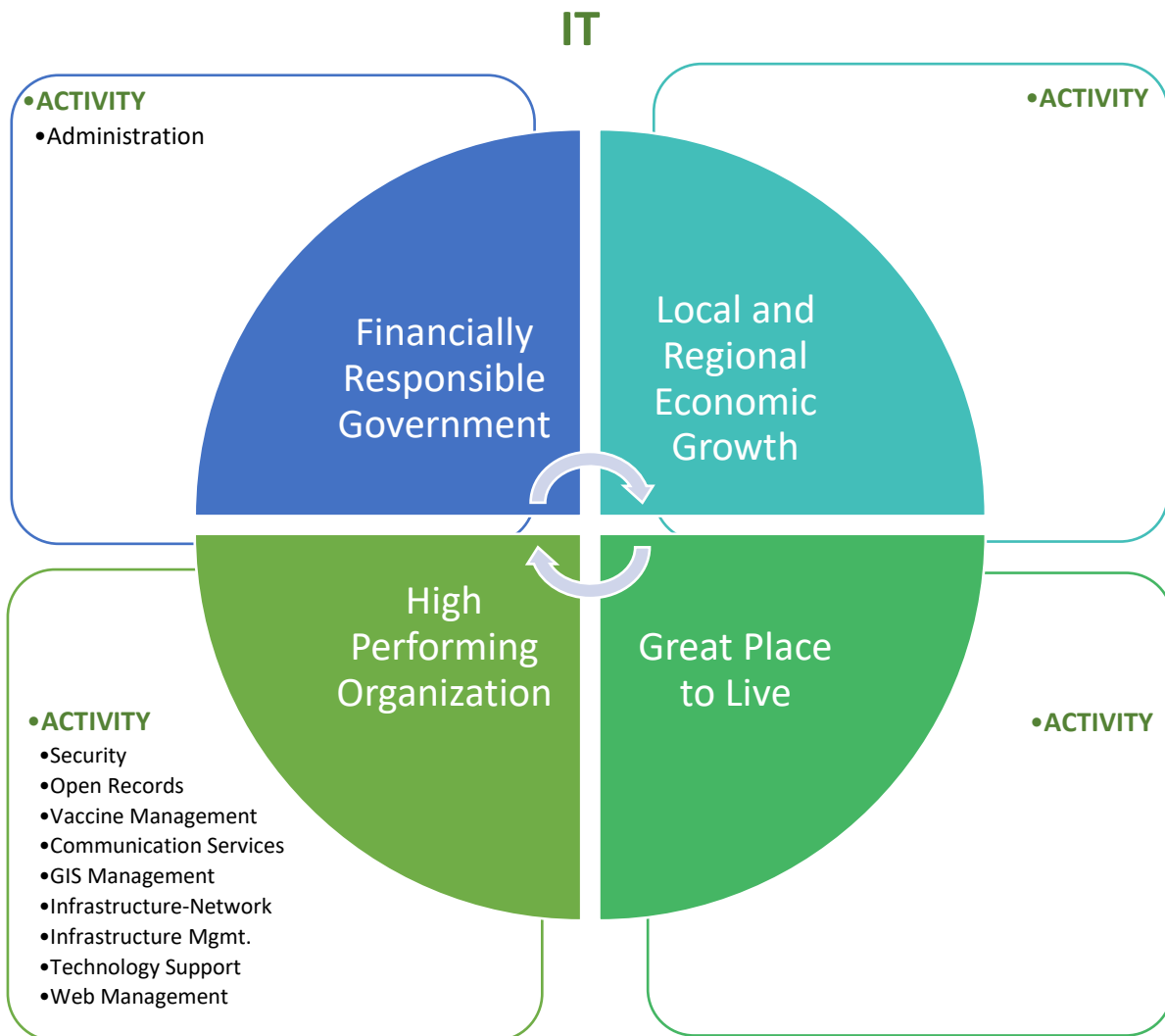


Goals and Outcomes Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Management: Financially Responsible Government	During this fiscal period, Scott County HHS will efficiently manage operations to continue providing a broad range of essential services to the community and some of Iowa's most vulnerable citizens, in line with the HHS mission: "To help Iowans achieve healthy, safe, stable, and self-sufficient lives through the programs and services we provide."
Management: Financially Responsible Government	Scott County HHS will ensure internal checks and balances, by way of: accuracy provided through internal accounting methods and oversight, careful monitoring, and transparency. Scott County HHS will continuously evaluate the history of the Scott County budget, compare, and project budget to actual expenditures on a monthly basis.



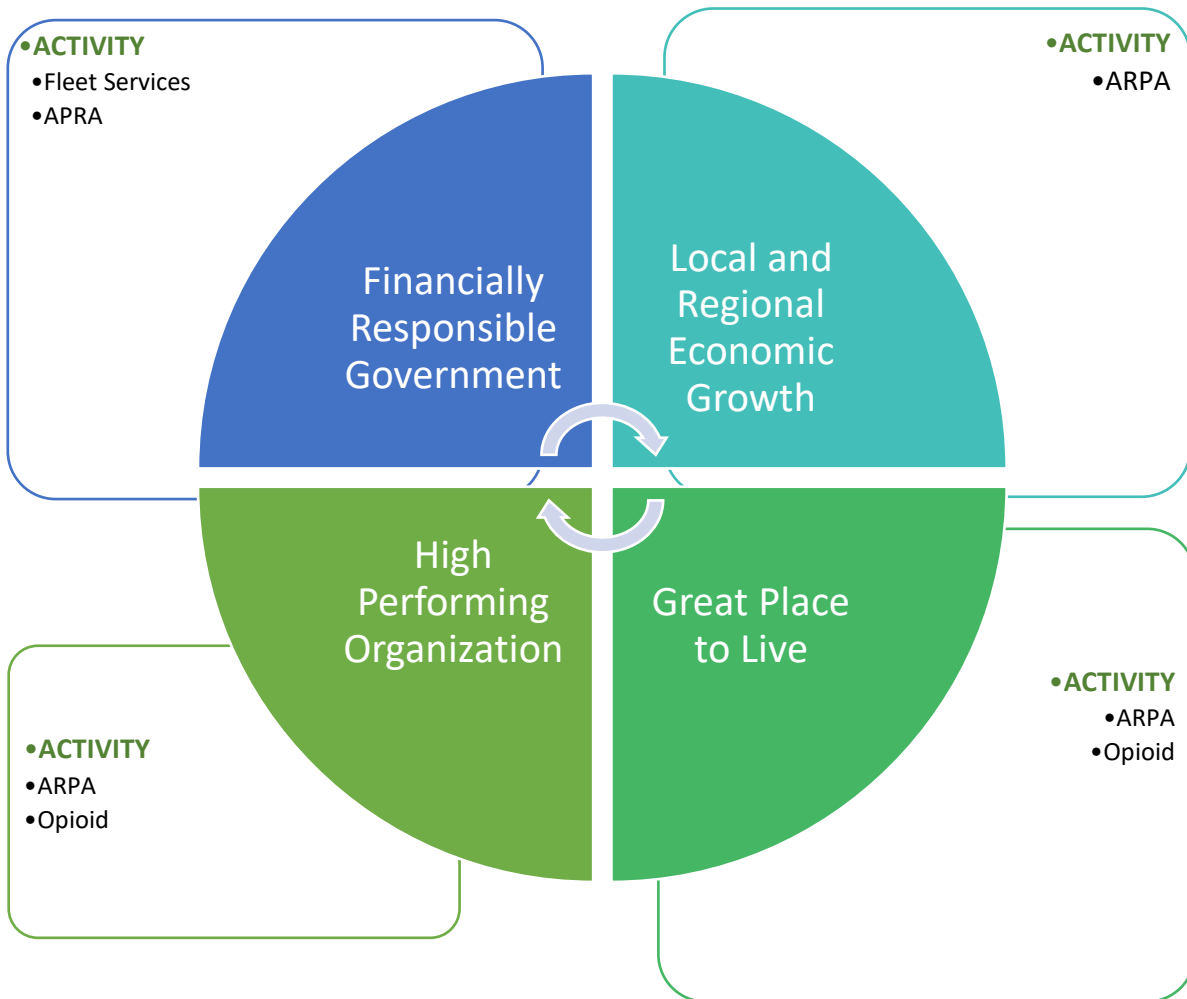
Goals and Outcomes Top Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Board: To continue as a high performing organization, the County will focus on Cybersecurity and related issues	IT will develop and present an information security assessment and strategic plan to Administration and the Board. The assessment and plan will focus on cyber security issues, develop training, identify weaknesses and develop tasks and initiatives to address identified issues.
Management: Develop Technology Assessment plan	The County will seek a vendor to advise and develop a technology review and action plan, designed to survey current technology assets and needs, and direction. The assessment plan will then be utilized by management to develop technology investment decisions over the next 5 year CIP.
Management: Continue upgrade cycle of Information Technology Assets	FY 2020-24 will focus on a number of technology upgrades including network, storage, and Web content management solution. The County will seek to complete these upgrades on time with minimal impact to internal and external users.

Non-Departmental Fleet, ARPA, & Opioid



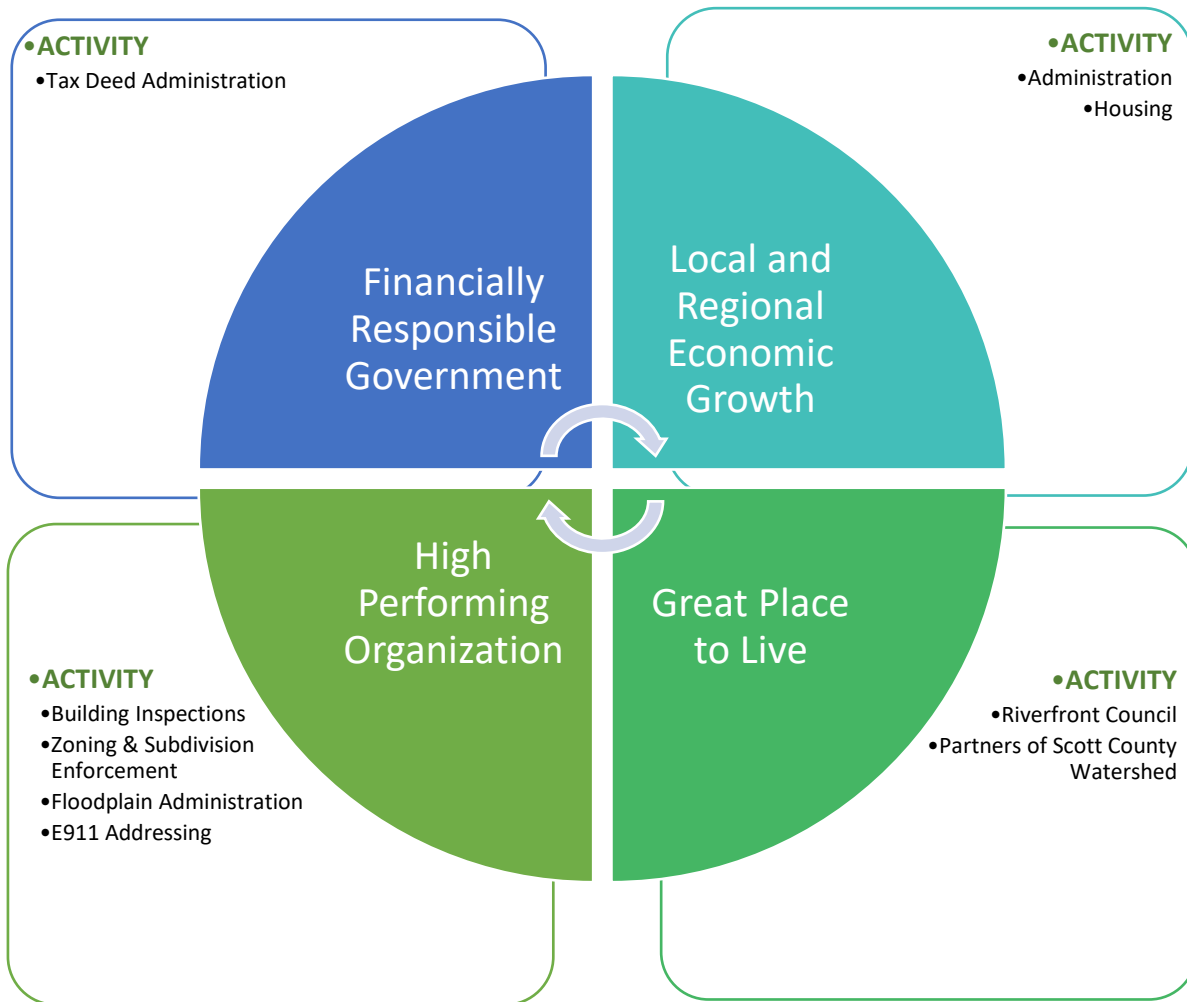
Goals and Outcomes Top Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Board: Financially Responsible	Fleet Services works with each customer to coordinate vehicle maintenance with minimal downtime and inconvenience. Fleet Services consistently performs service work on vehicles in under 45 minutes. In addition, Fleet Services coordinates outside services for its customers during working hours and provides guidance to customers for necessary services during non-working hours. Continue to support Non-Departmental fleet services through a financially responsible system that creates a high-performing organization.
Board: APRA	The County is managing the ARPA project out of Non-Departmental activities. The ARPA projects are designed to impact all areas of the County. Focusing on supporting the County's response to and recovery from the COVID-19 public health emergency through fighting the pandemic, maintaining vital services, and by building a strong, resilient and equitable recovery.
Board: Opioid Settlement	The County is evaluating how to use proceeds of the National Opioid Settlement Fund to address the national opioid crisis through local programming.

PLANNING AND DEVELOPMENT



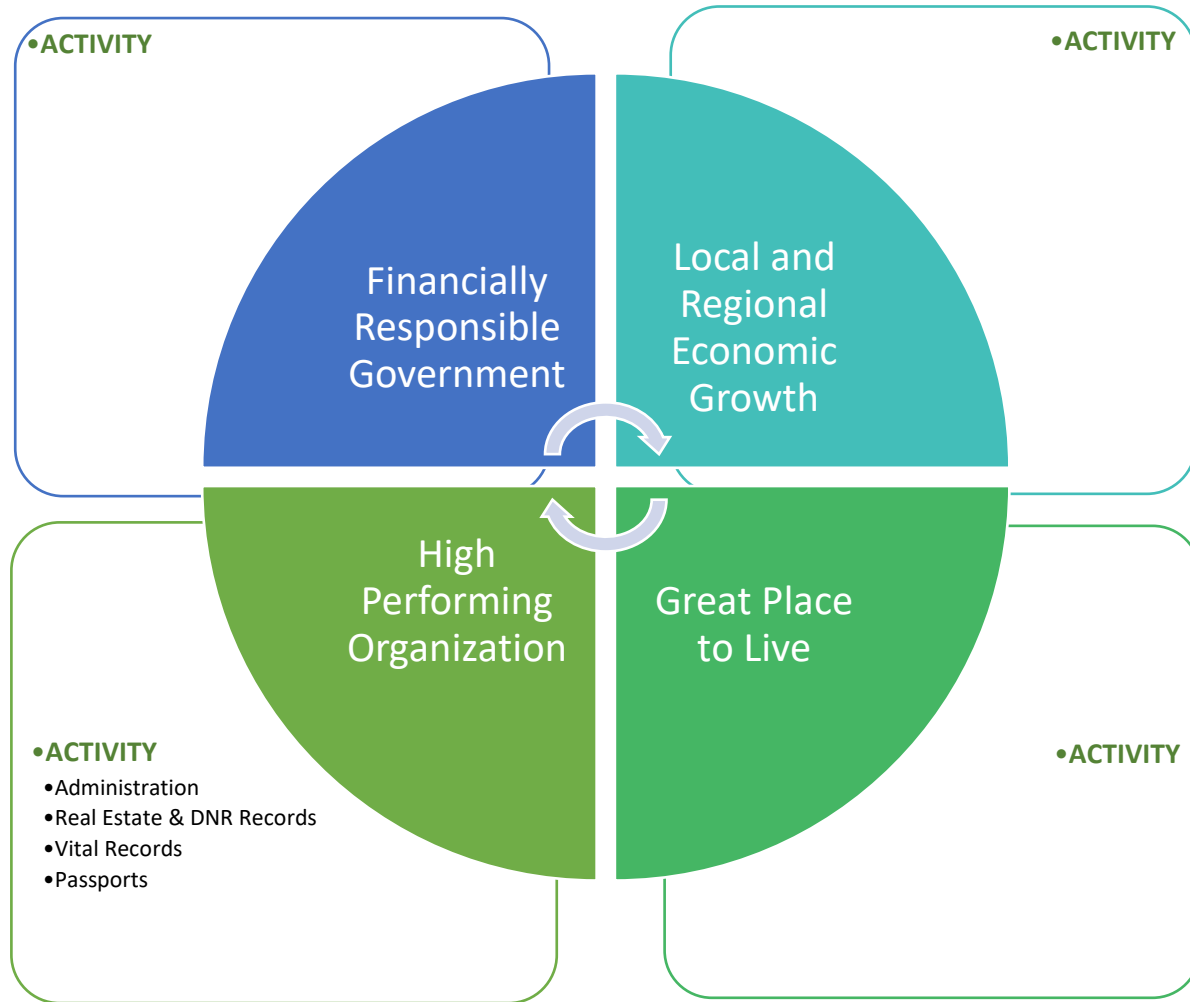
Goals and Outcomes Top Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Board: Local and Regional Economic Growth	Planning staff serves on various Quad Cities local and regional Boards and committees. Quad Cities Riverfront Council, GDRC Architectural Review Committee, and the Scott County Housing Council all strive to have a positive impact on the regional economy. Tourism, industrial development and quality housing are important components for economic growth. Planning Staff represents and advocated Scott County's interests and adopted Board goals to these various regional organizations.
Management: High Performing Organization	Planning staff strives to answer all questions regarding land use, zoning and building codes as accurately as possible. Department staff also review and process all applications in a timely fashion. Building inspections are scheduled and conducted in a professional manner.
Management: Great Place to live	Administering and applying Scott County's strict Ag Preservation land use policies is a challenging but rewarding duty. Preserving prime farm ground and protecting ag operations maintains Scott County's rural character. However, Scott County still encourages growth & development to occur inside city limits which does at time occur on prime farmland. Planning staff strives to balance these sometimes conflicting goals with our recommendations and presentations on future land use.

RECORDER



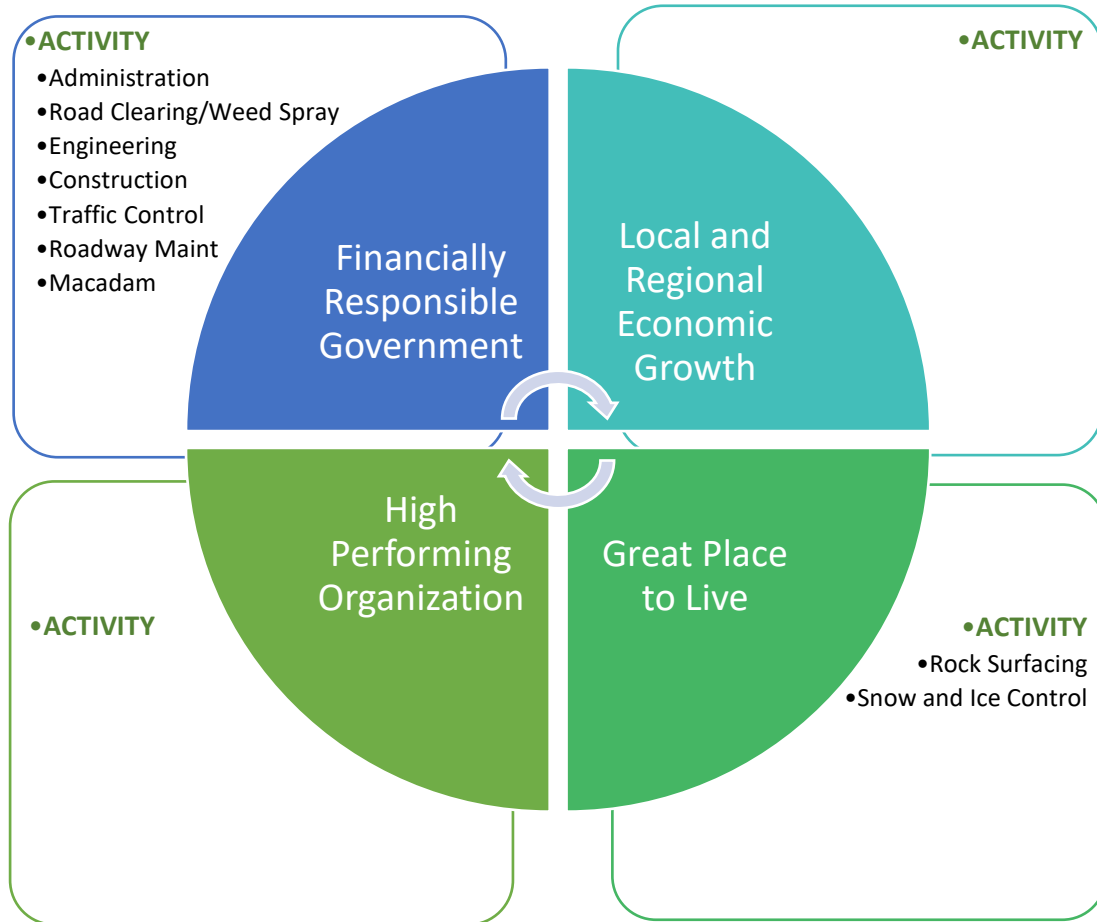
Goals and Outcomes Top Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Management: Digitize real estate documents recorded between 1971-1988.	Allow the public easier access to the real estate documents by digitizing these documents. These documents are currently on microfilm, aperture cards and books which requires those seeking this information to come to the office. We have contracted with a vendor to scan and index these documents. The estimated completion of this project is FY24.
Management: Ensure timely processing of real estate recordings, vital records requests and DNR licensing	Cross train multi service clerks to rotate in and out of each department seamlessly to provide timely customer service. Keep departments adequately staffed to provide all services offered by the Recorder's office.
Management: Digitize birth records from 1947-1988	Digitize birth records to allow staff to access birth records electronically, rather than rely on old microfilm rolls that are starting to show wear/damage. Estimated completion of this is FY24.

SECONDARY ROADS



Goals and Outcomes Top Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Board: Financially Responsible Government	By actively pursuing alternative funding sources, our department was awarded a Community Project Assistance federal-aid grant to replace a structurally deficient bridge on Wells Ferry Road over Spencer Creek in Section 8 of Pleasant Valley Township. Scott County will receive a total of \$600,000 federal-aid funding toward the estimated project cost of \$870,000.
Management: Great Place to Live	In order to provide effective snow removal services within a reasonable budget, our department operates 14 snow plow dump trucks on our paved system. We additionally have 3 spare snow plow dump trucks to maintain operations during equipment breakdowns. We consistently meet our goal to perform one round of snow removal on all paved roads within 2 hours of the start of operations for events with less than 4 inches of snow and within 3 hours for events between 4 to 6 inches of snow.
Management: Financially Responsible Government	Our Engineering team actively participates in monthly meetings with our Community Awareness of Roadway Safety (CARS) group. This is a Quad-City Area multi-jurisdictional group made up of law enforcement, city public works, county engineering, emergency management and the Iowa Department of Transportation. The group is led by the Bi-State Regional Commission. Our group strives to improve roadway safety within our community by discussing and planning road and bridge construction projects, law enforcement activities, seasonal activities, and any other work that affects roadway safety.

SHERIFF



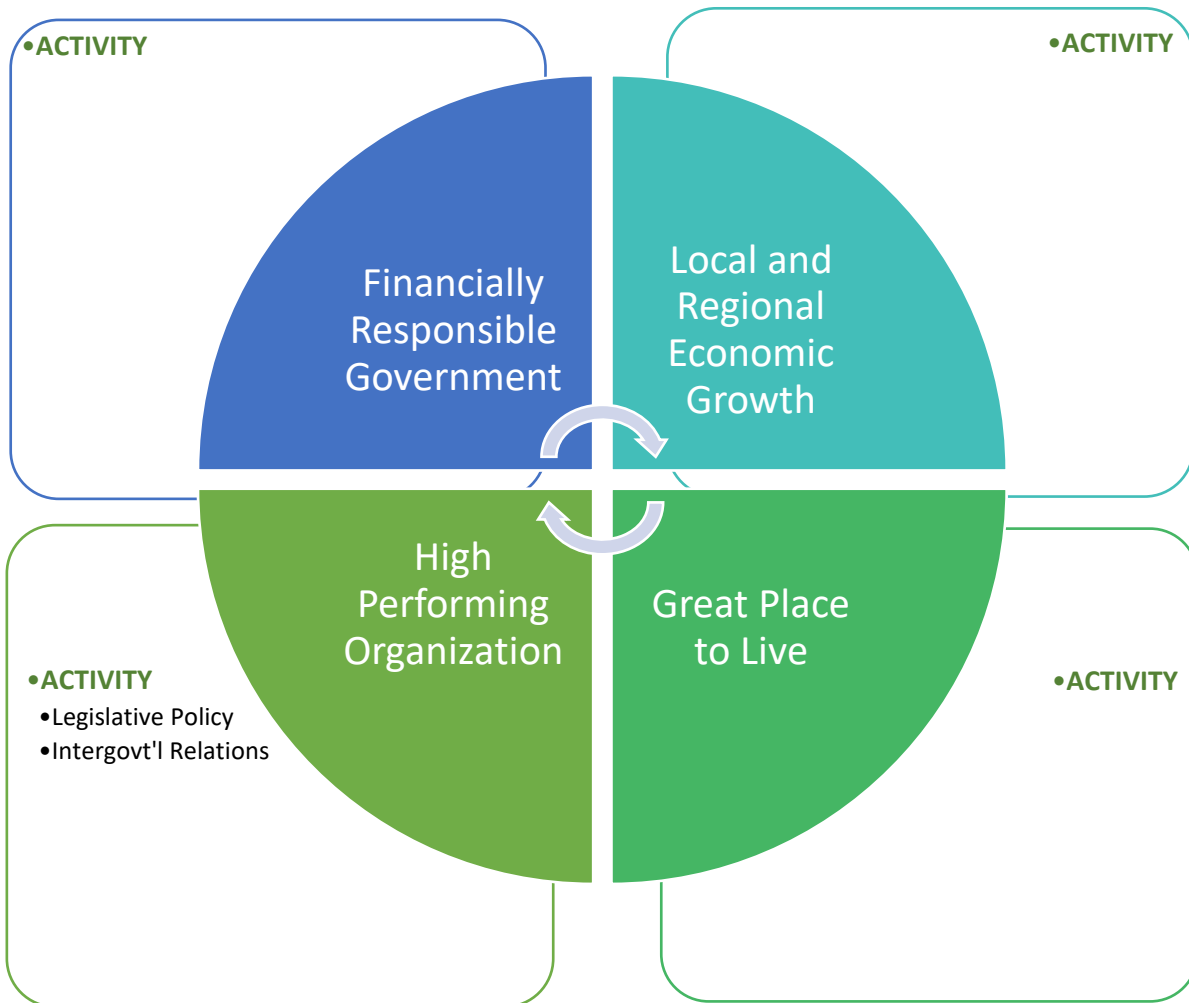
Goals and Outcomes Top Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Board: High Performing Organization	Adhering to the BOS' personnel study for the SO has increased the number of deputies in Patrol by five & increased the number of lieutenants in CID from zero to one. This has increased coverage/visibility in the County, decreased response times to incidents and increased our probability of solving crimes. We can do more, with more.
Management: A Great Place to Live	We continue to attend and participate in bi-weekly meetings with local community groups to focus on reducing racial disparities in all contacts between Scott County law enforcement and minorities. We are providing the community with a direct and on-going voice with local law enforcement agencies.

BOARD OF SUPERVISORS



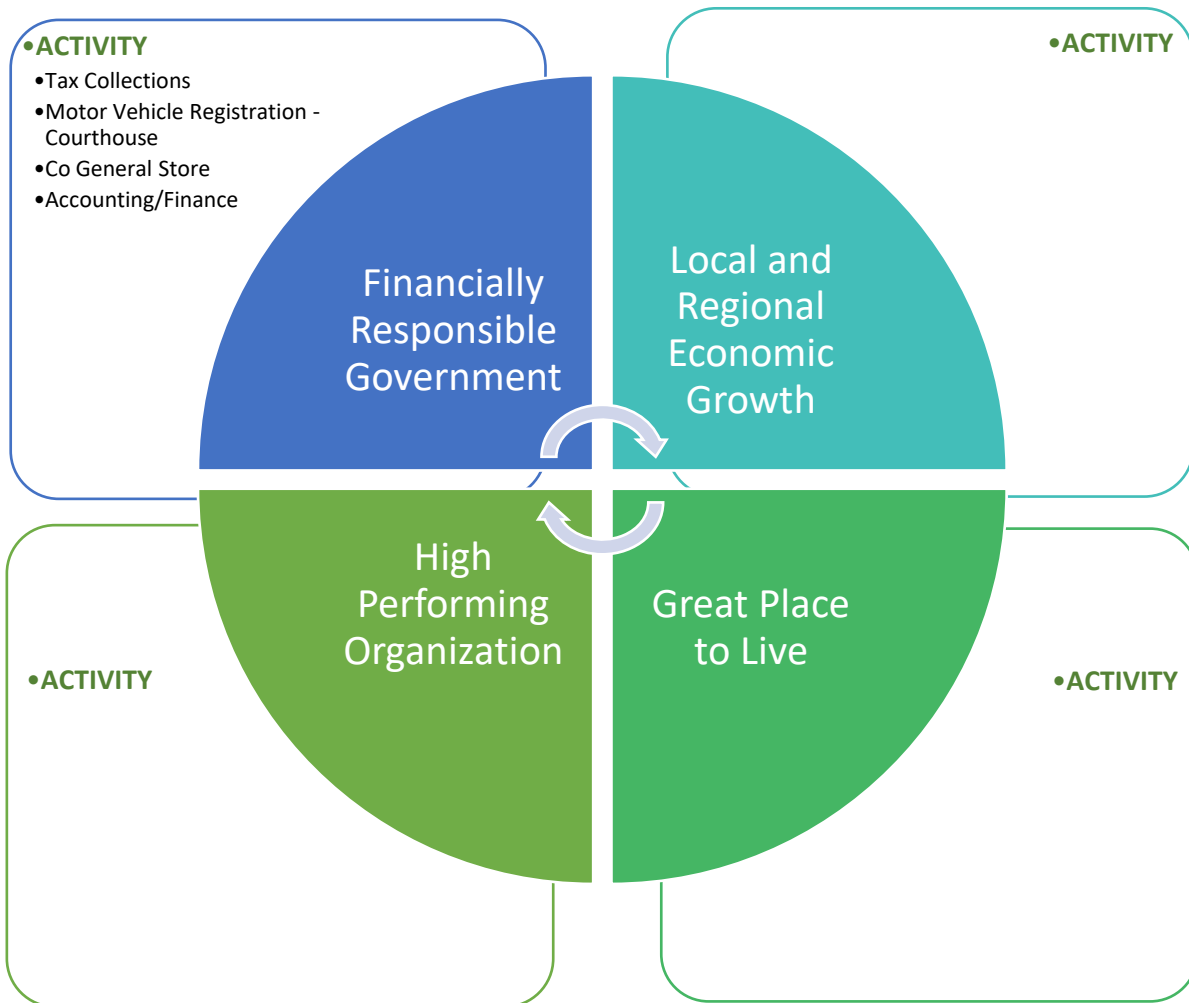
Goals and Outcomes Top Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Board: Develop plan of Juvenile Detention and Jail capacity shortages.	Work with County officials to develop and fund a plan that addresses short and long term capacity remedies. The program review will include reviewing effective and efficient responses to crime.
Board: Develop and assess service plan review for residents of Park View (unincorporated Scott County)	Develop plan for services and infrastructure needs for residents of Park View and identify the resources to address the needs of the residential area.
Board: Develop plan for long term capital plan for campus facilities, space utilization and road / bridge improvement plan.	Continue developing budgeting for services and address internal capital resources and space utilization and the servicing the unincorporated road and bridge improvement plan.

TREASURER



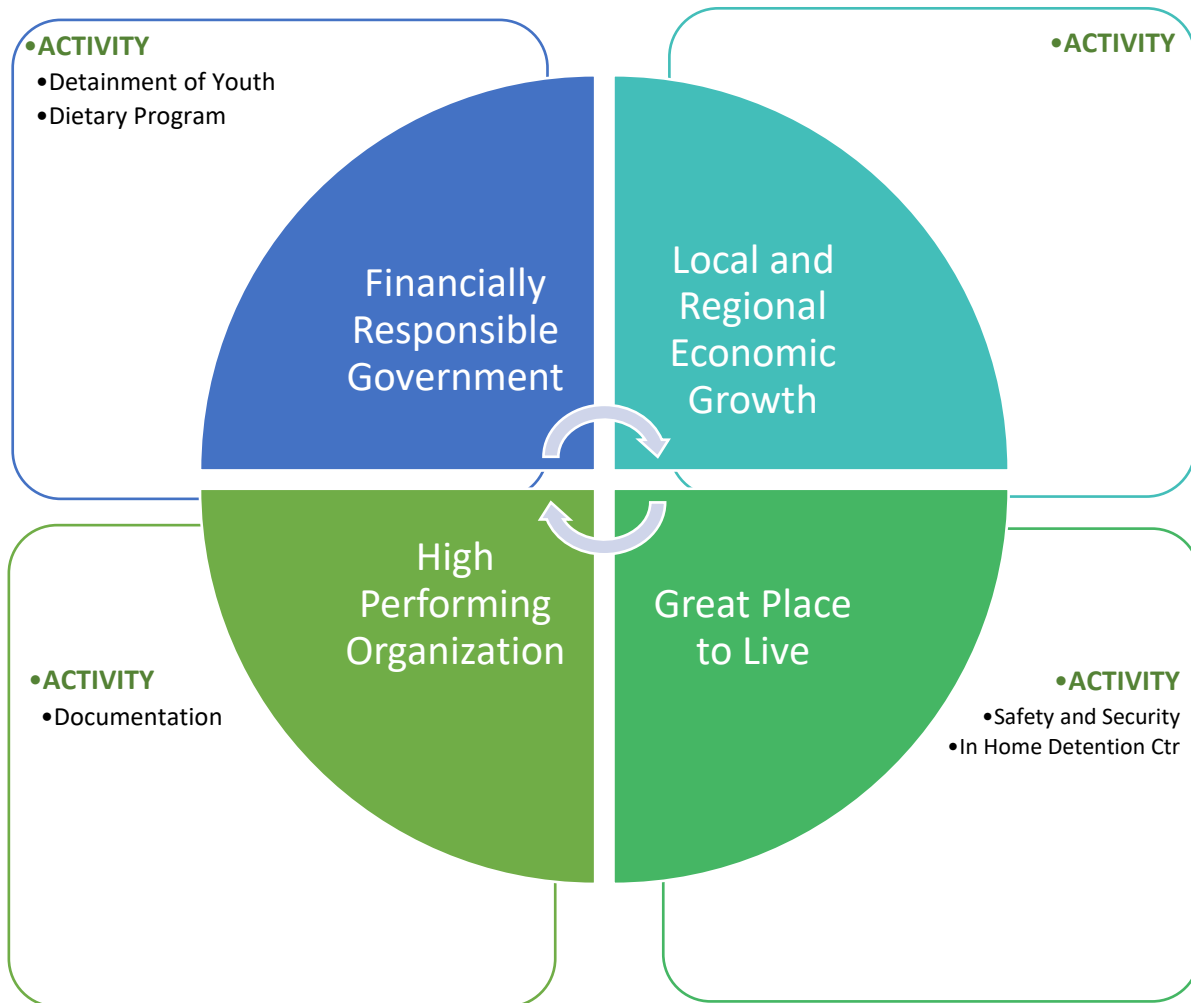
Goals and Outcomes Target Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Board: Financially Responsible Government	Investment earnings at least 10 basis points above the Federal Funds Rate. This target connects to the Financially Responsible board goal to show that the County is investing all idle funds safely, with proper liquidity, and at a competitive rate.
Management: High Performing Organization	90% of results from customer surveys in regards to the service received is positive. This outcome could connect to the High Performing Organization board goal to show how responsive and courteous the County is to the needs of the residents.
Management: High Performing Organization	Evaluate and provide secure and convenient pay apps for County citizens. This outcome could connect to the High Performing Organization board goal to show how responsive the County is to the needs of the residents and the changing technology environment.

YOUTH JUSTICE REHABILITATION CENTER



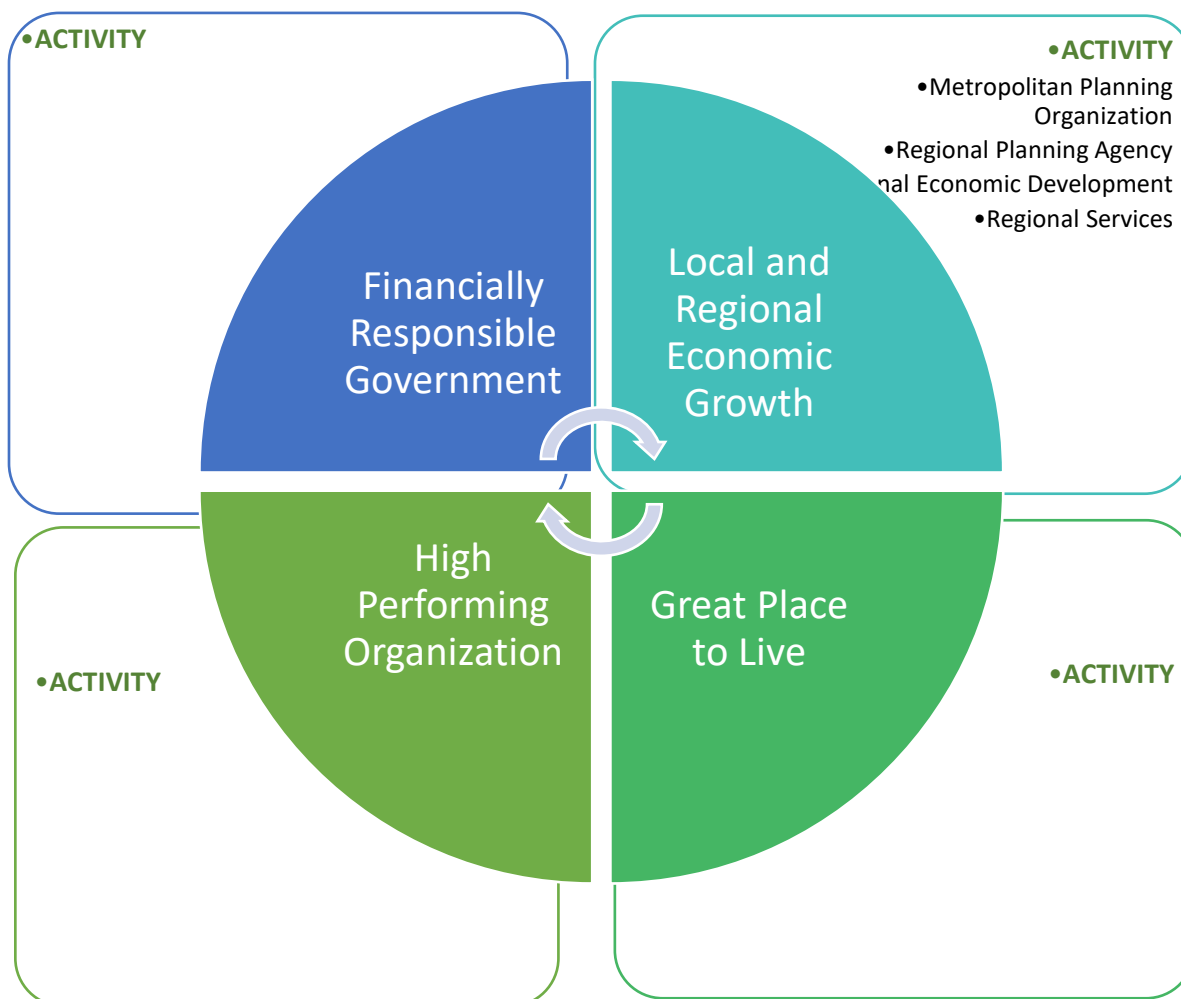
Goals and Outcomes Top Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Management Address short term detention bed space needs as well as begin addressing long term bed space needs.	Working with YJRC Residents Population manager to develop plan to house overflow residents in other detention centers across Iowa. Communicating with the community and media about the need for long term bed space. Working with FSS, and building vendors to build and outfit a safe and functioning Youth Justice and Rehabilitation Center.
Management: Meet or exceed all performance measures regarding recidivism with Auto-theft accountability program.	Will measure every referral and to track and report out recidivism rates, 6 months and 12 months past discharge from program.
Management: All Community-based diversion programs will operate in a fiscally responsible manner.	All Community-based diversion programs: (In-home Detention, GPS Monitoring, Youth Centered Planning Meeting Program, Restorative Justice Programs, and Pre-Charge Diversion Program) will post revenues which meet or exceed expenses for the year.

BI-STATE REGIONAL COMMISSION



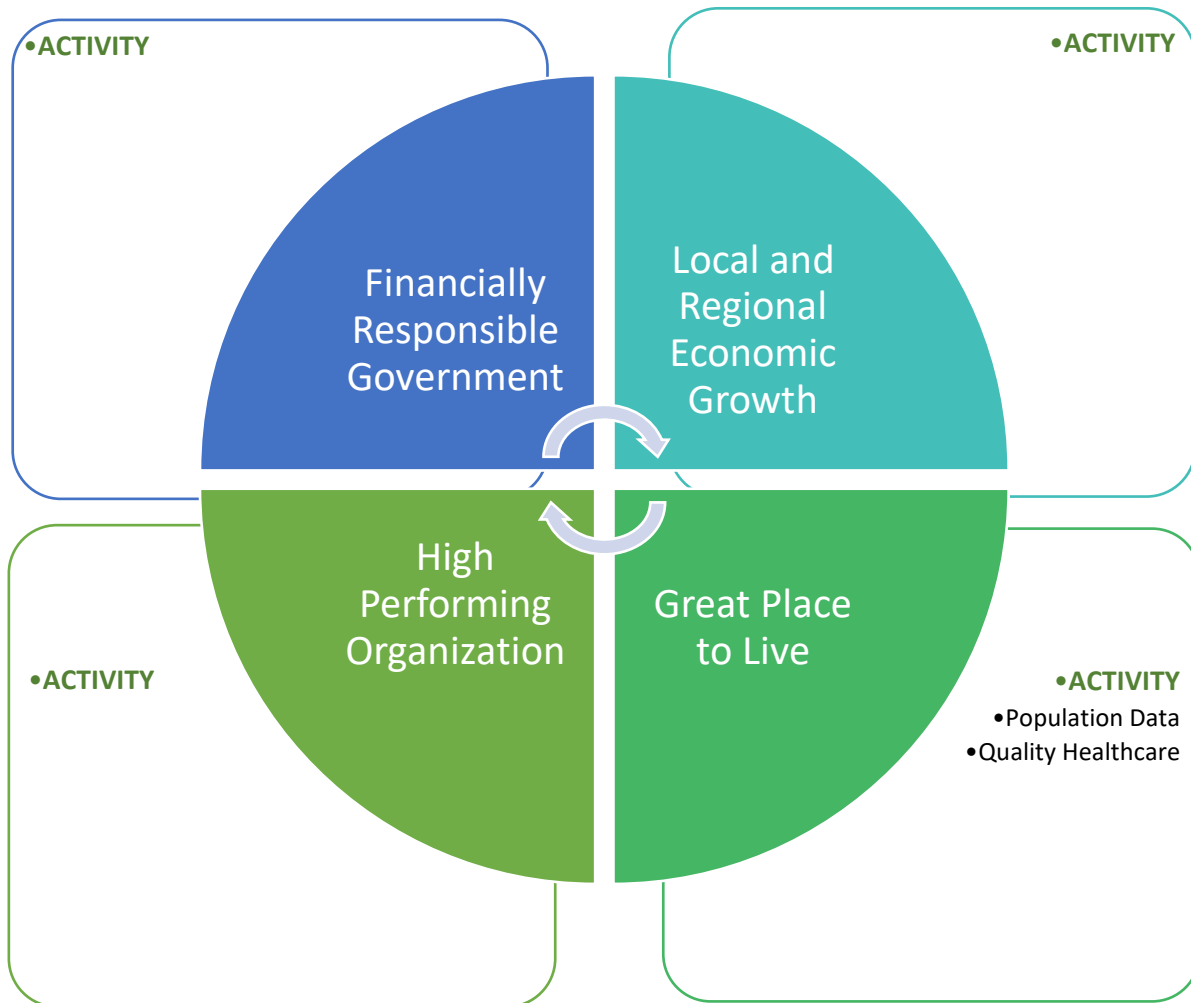
Goals and Outcomes Target Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Management: MPO Long Range Plan complete	Success will be measured when the plan written under new guidelines is approved by Federal Highway Administration and Illinois & Iowa Departments of Transportation and is inclusive of all modes.
Management: CEDS Update complete	Success will be measured when the Comprehensive Economic Development Strategy Update is approved by Economic Development Administration and is inclusive of overarching economic goals of the five-county region which will be used to support economic development partners.
Management: Implement Mississippi River Ports of Eastern Iowa and Western Illinois / Grant Writing	Success will be measured with interaction of project partners and beginning to prepare web based port/terminal map. Success will be measured by the amount of grants written for projects that improve quality of life.

COMMUNITY HEALTH CARE



Goals and Outcomes Top Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Management: CHC will provide quality healthcare for all making Scott County a great place to live.	CHC will increase the number of Scott County patients served from 13,431 to 13,500 in FY24. Community Health Teams will help increase the number of people enrolled in services.
Management: CHC will provide quality healthcare for all making Scott County a great place to live.	CHC will ensure at least 30 Scott County patients have access to the CHC's Medicated Assistance Recovery program in FY24.
Management: CHC will provide quality healthcare for all making Scott County a great place to live.	CHC will offer Homebound Primary Care services (Community Health Teams) to at least 10 Scott County patients in FY24.

DURANT AMBULANCE



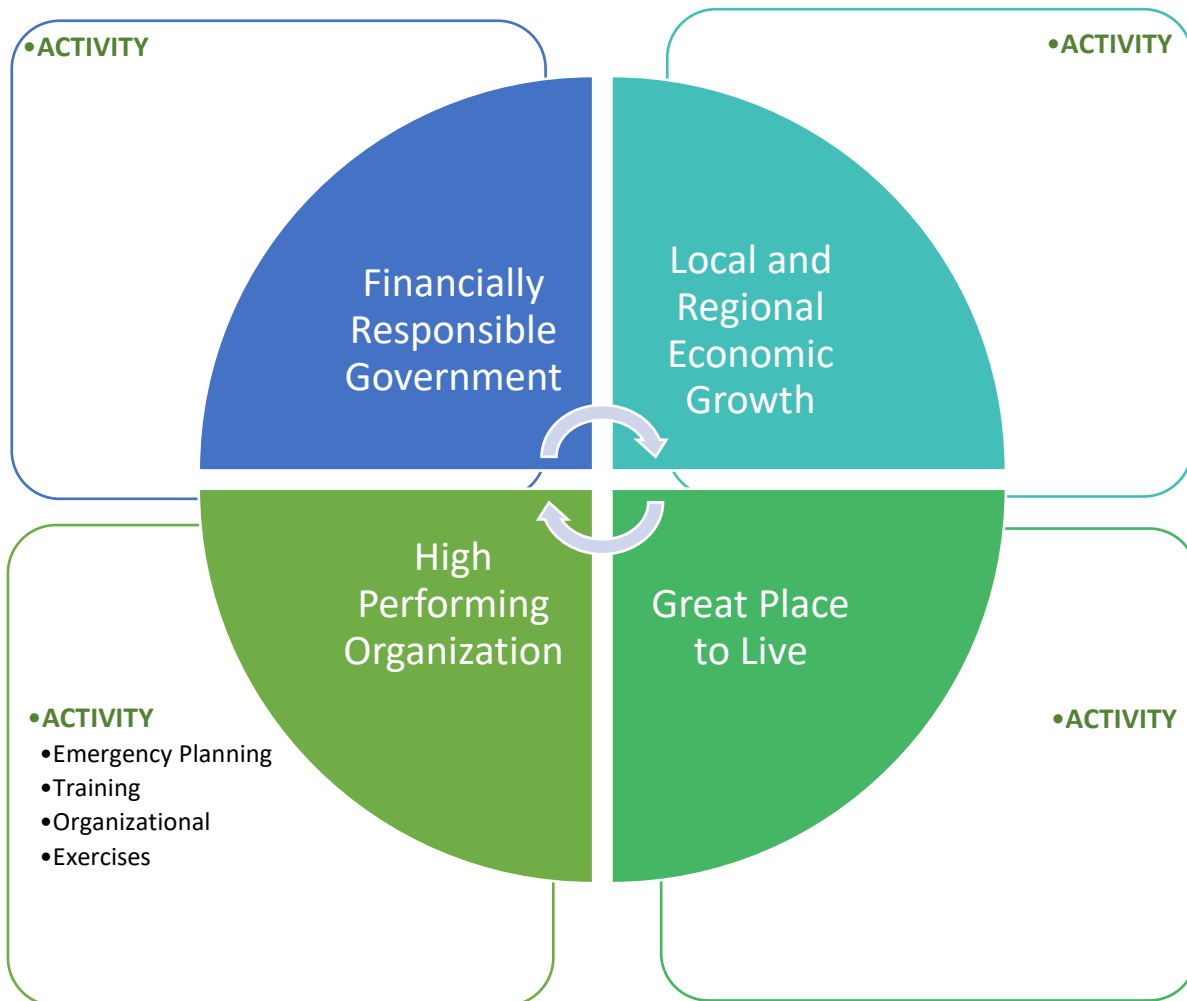
Goals and Outcomes Top Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Board: Great Place to Live - Emergency medical treatment and transport	To respond to 911 call within 20 minutes 90% of the time.
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EMA



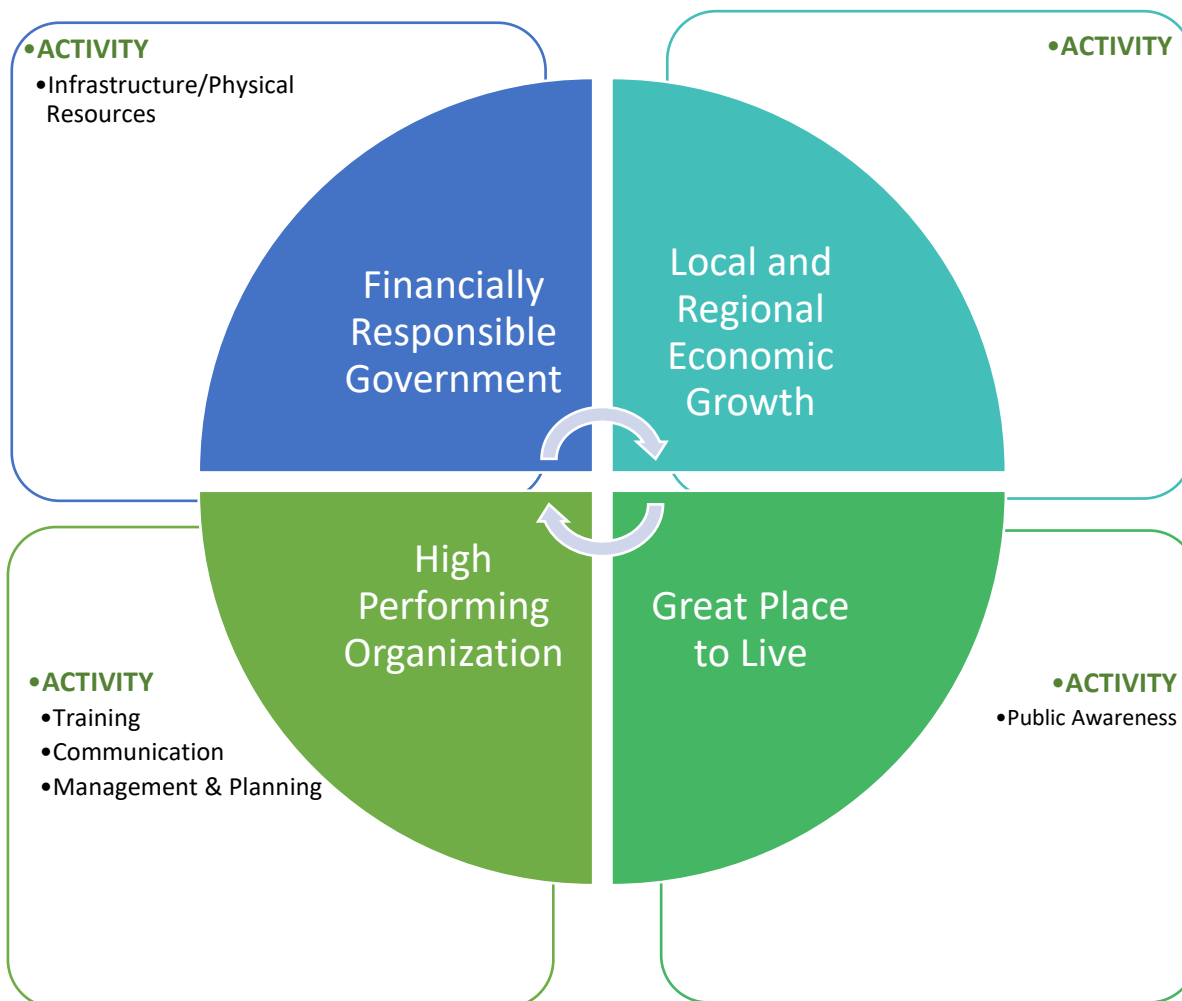
Goals and Outcomes Top Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Board: Manage multiple FEMA Public Assistance projects through the process; provide consultation to other units of government	Above 90% rate of reimbursement; no subsequent findings; closeout.
Management: Conduct after action reviews for "real world" events of the past 12 months; identify gaps and opportunities for improvement	Completed improvement plans, revisions to response plans and testing of revisions.
Management: Close out current response activities and stand down emergency operations center	Complete remaining response activities, activate recovery objectives and return to non-response modes of operation.

SECC



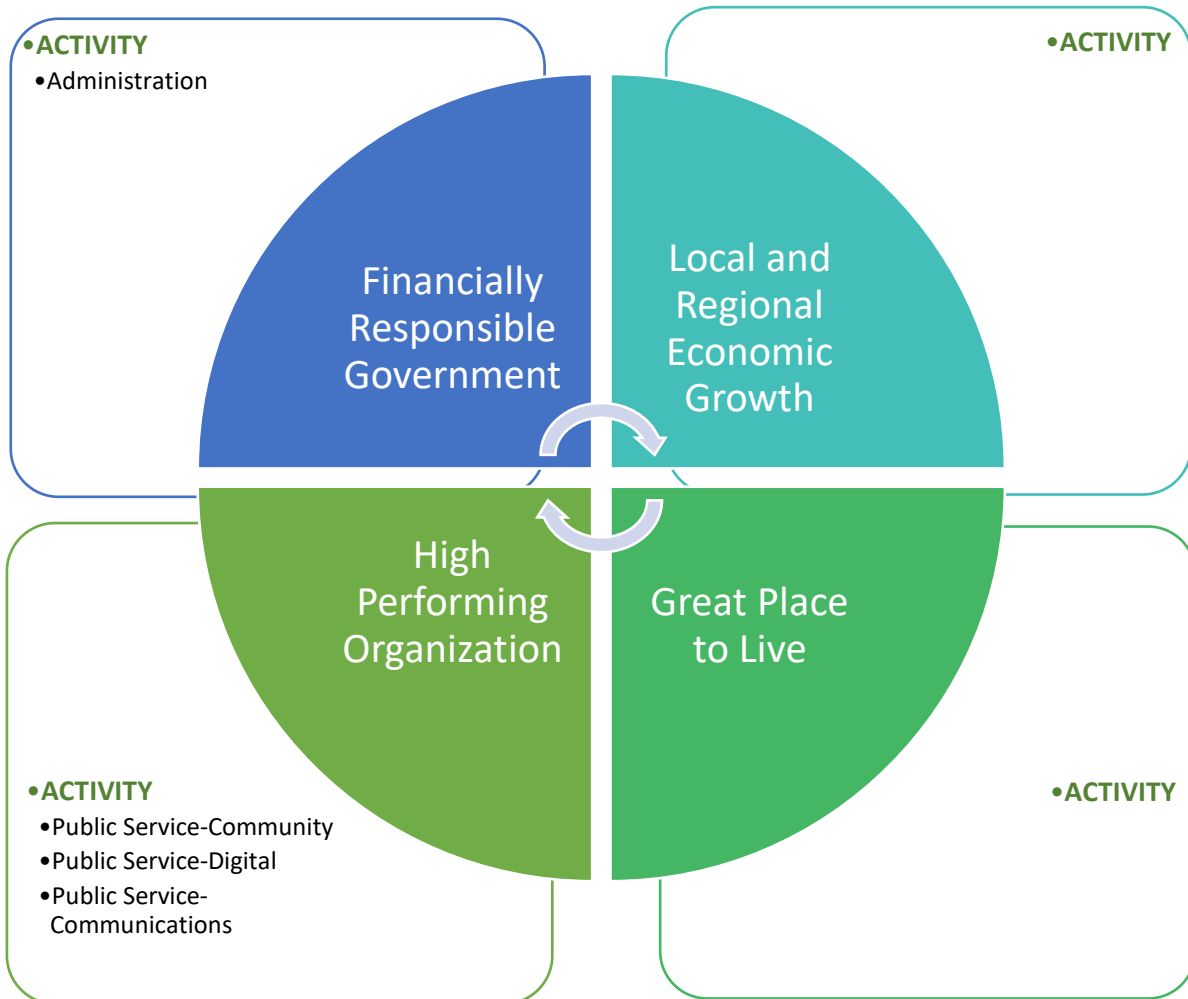
Goals and Outcomes Top Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Board: Develop goals, objectives and procedures for agency quality assurance and training programs	Engage stakeholders and promulgate goals and objectives. Implement policies and procedures.
Management: QC P-25 Radio Project	Successful substantial completion of radio project; deployment of end user devices in progress or planned; all interoperability issues identified and solutions in process.
Management: Strategic Planning and Teambuilding	Develop and implement a process to lead the organization through a strategic planning and team-building effort; engage at all levels of the organization; develop goals and objectives and begin implementation.

LIBRARY



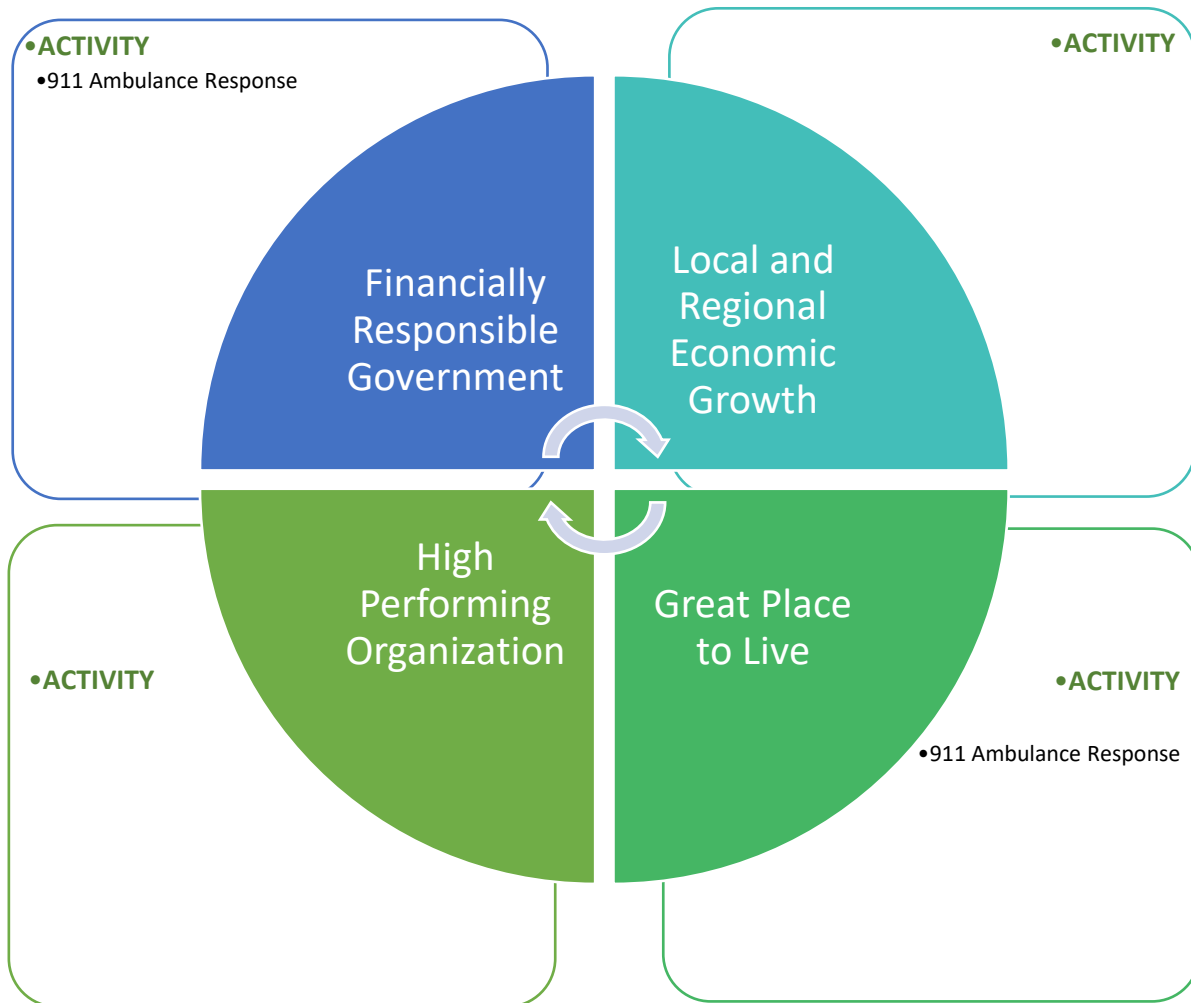
Goals and Outcomes Top Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Management: Increase Community Engagement	The Library will offer a variety of programming services to increase our community engagement.
Management: Expand Library Access	The Library will expand access through in -person, virtual and special events. The Library will increase its online presence, community partnerships and increase marketing strategies to expand usage and participation in the library system.

MEDIC



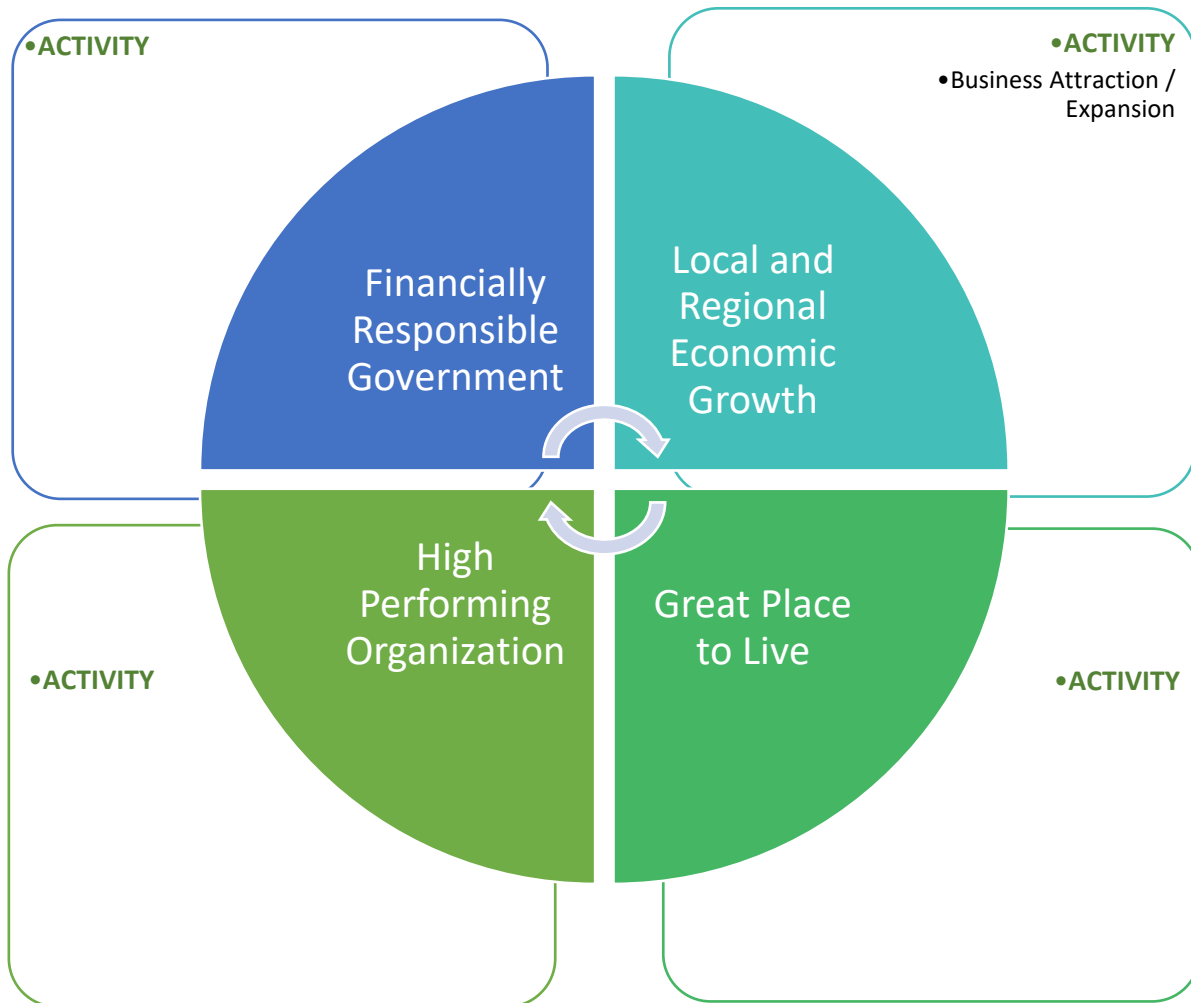
Goals and Outcomes Top Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Board: Evaluate/determine an optimal, sustainable organizational structure of MEDIC EMS	Collaborative Legal and Financial evaluation by Scott County and the cities of Davenport and Bettendorf to determine the revenue and expense associated with the transition from a 501c3 to a County Department.
Management: Ensure that ambulance response times are maintained in a safe and acceptable range.	Monitor metro and rural ambulance response times to achieve goals at 90% reliability.

GDRC



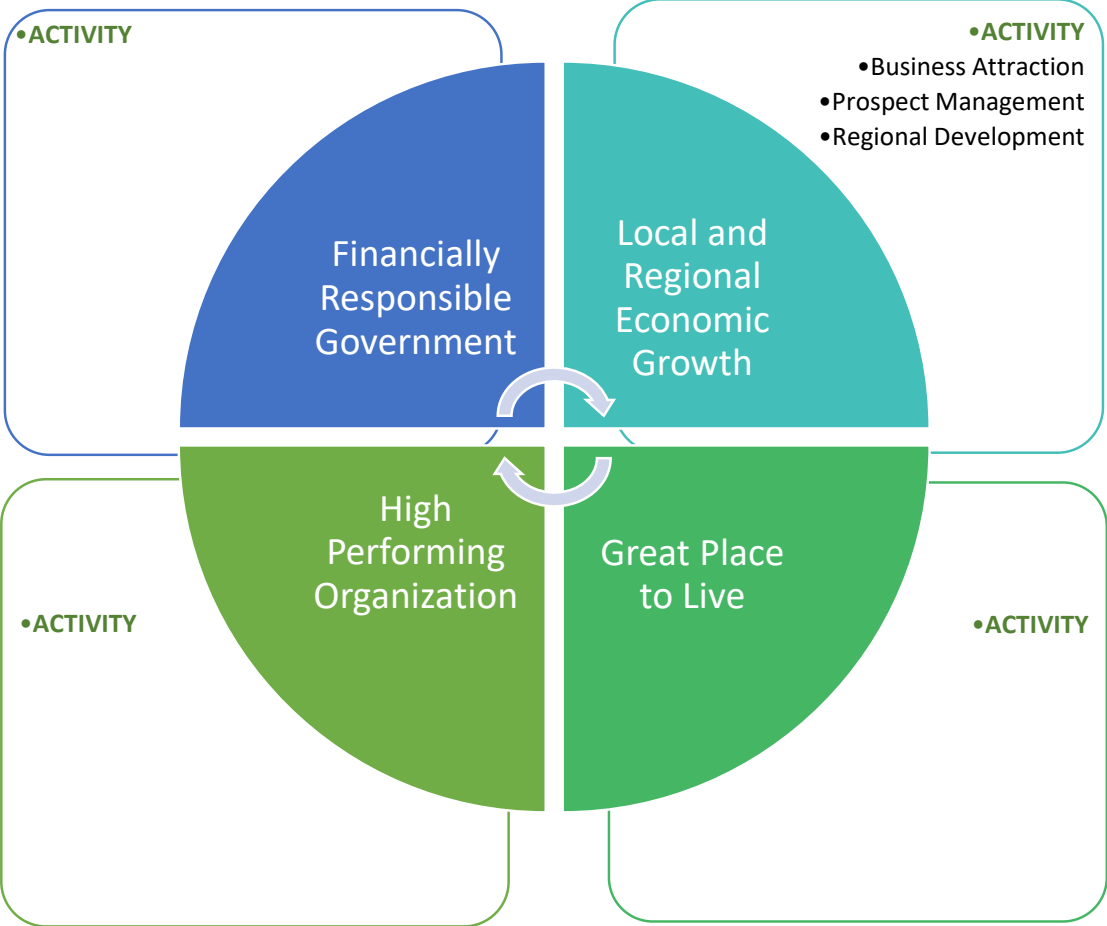
Goals and Outcomes Top Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Board: GDRC purpose is to directly support business attraction and development for the City of Davenport, Iowa, through the acquisition, development and sale of industrial property in the EIIC.	The effectiveness of GDRC relative to Economic Growth can be measured through land sales, increased assessed valuation and creation of jobs. According to the Chamber, the EIIC generates a total economic impact of \$781M, \$50.6M in annual payroll, and created 1266 new jobs in the 4 million square feet of buildings developed within the center. Mid American Energy will soon occupy their 188K sq. ft facility, I80 AIP LLC under construction on a 100K sq. ft. building, and Amazon will complete construction on the 158-acre site in the fourth quarter of 2022. A two-acre site was sold December of 2021 and is pending a construction start, and 28 acres was sold in June 2022 and the new Fair Oaks Farms development is under construction, which is expected to generate \$152M in annual economic input to the region.
Management: The GDRC Board is the management function of GDRC, utilizing an Executive Director to perform the daily tasks needed to accomplish the Outcome.	In addition to negotiating the sale of property, the Executive Director is responsible for managing the maintenance and operating expenses of the EIIC as well as liaison between GDRC and the owners. Sales and operating expenses are regularly tracked.

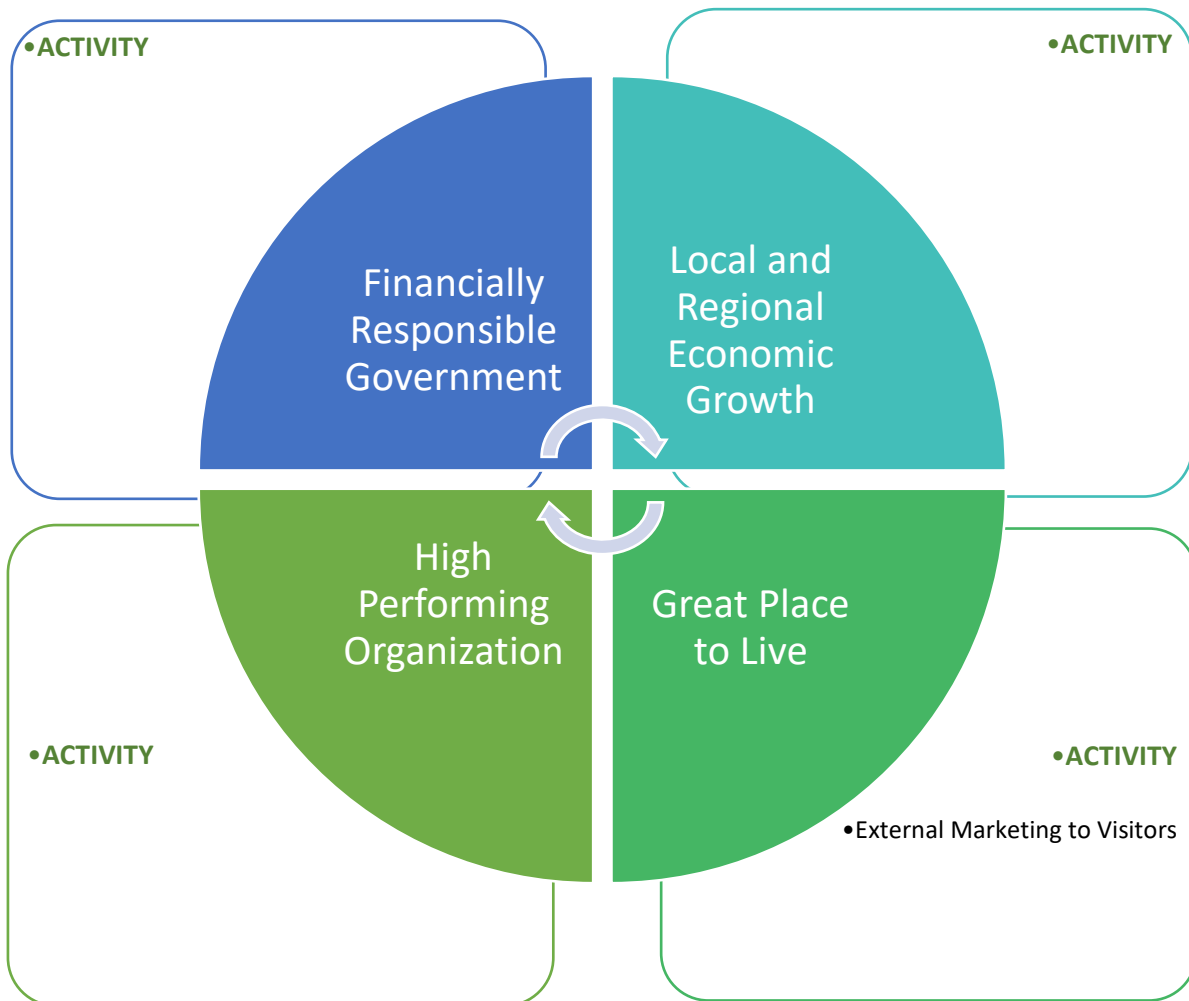
QUAD CITIES CHAMBER BUSINESS & ECONOMIC GROWTH



Goals and Outcomes Top Performance Measurements

Performance Outcome(Target):	Analysis of Effectiveness: (How well are we doing?)
Board: Regional Economic Growth	Total resource assists to support business growth, target >500 per year.
Management: Regional Economic Growth	Total new attraction and/or expansion projects identified, target of 50/year.
Management: Regional Economic Growth	Quad Cities Chamber Business & Economic Growth involvement produces successful economic development projects, reporting actual numbers annually for projects that result in \$100 million in capital investment and 500 new and retained jobs. <ul style="list-style-type: none"> • Businesses locating in the region • Businesses retained and/or expanded • Capital Investment Announced • Direct Jobs Announced (new and retained) • New Direct Payroll • Average Salary • Economic Impact Calculated

VISIT QUAD CITIES



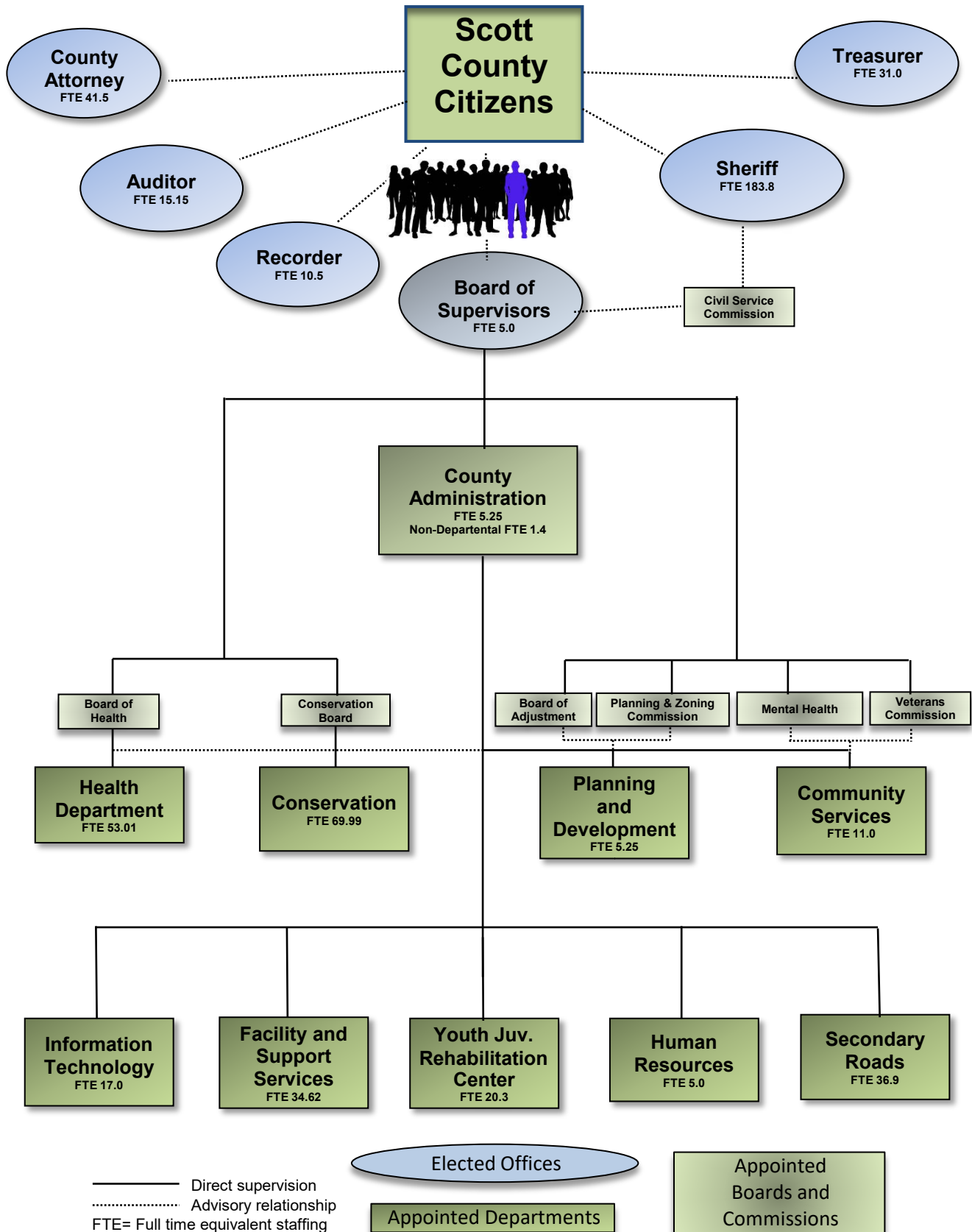
Goals and Outcomes Performance Measurements

Performance Outcome(Target):

Analysis of Effectiveness: (How well are we doing?)

Board: Increase hotel/motel taxes over \$4,000,000 in region	The hotel/motel taxes are reported from each municipality. The increase correlates to new money that is spent in the Quad Cities region.
Management: Exceed 38,515 room nights booked	We track how many room nights are booked from each event/meeting. These visitors will spend new money in the Quad Cities.
Management: Exceed 264 qualified group leads	Qualified leads are more likely to book an event/meeting in the Quad Cities.

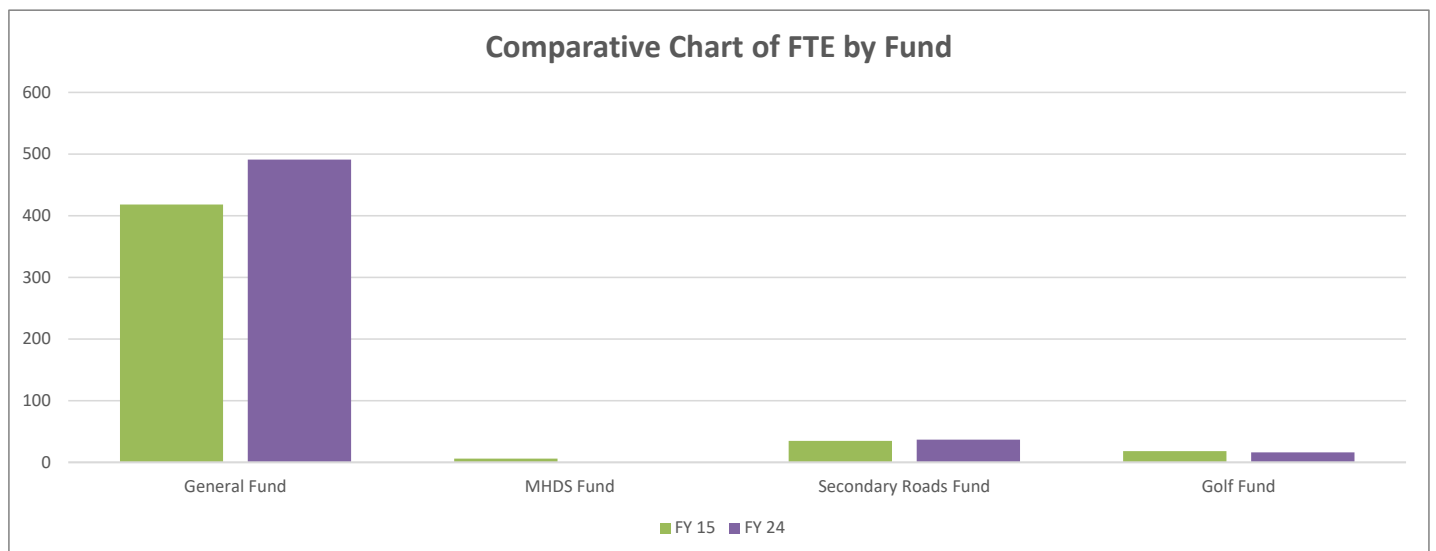
Scott County Government Organizational Chart



EMPLOYEE AUTHORIZATION HISTORY - 10 YEAR FTE LISTING

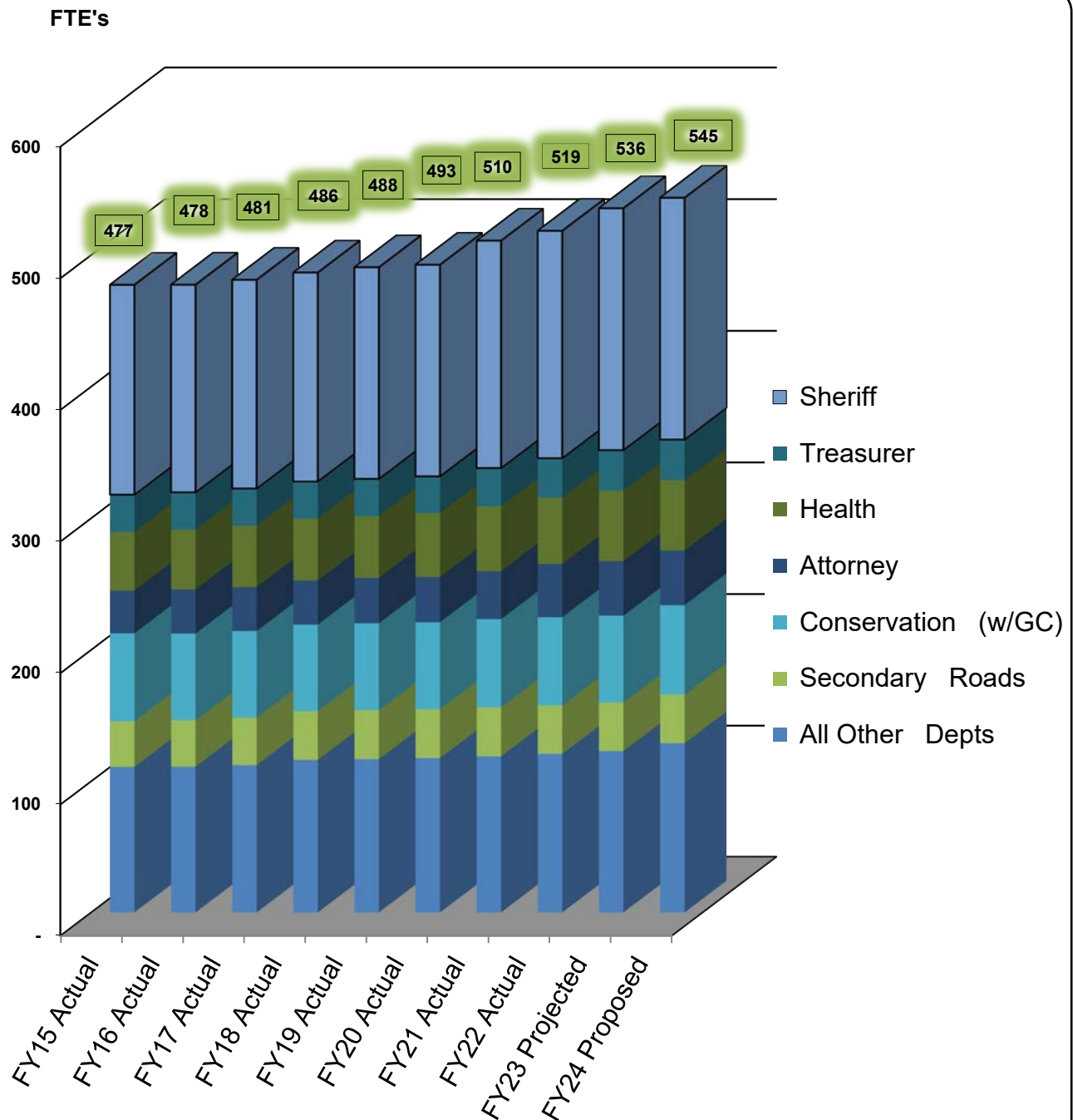
<u>Department</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23*</u>	<u>FY24</u>	<u>FY 23-24 Change</u>
Administration	3.50	4.90	5.90	5.90	5.50	5.50	5.50	5.75	5.25	5.25	-
Attorney	32.50	33.50	33.50	33.50	33.50	34.50	36.50	40.50	41.50	41.50	-
Auditor	14.05	14.05	14.05	14.05	14.05	14.50	14.50	15.15	15.15	15.15	-
Community Services	10.00	10.00	10.00	10.50	11.00	11.00	11.00	11.00	11.00	11.00	-
Conservation (net of golf course)	48.85	48.85	48.85	49.10	49.10	49.10	49.10	49.10	49.10	51.10	2.00
Facility and Support Services	30.50	28.50	28.70	29.87	29.87	30.12	30.12	30.12	29.62	34.62	5.00
Health	44.52	45.52	46.52	46.92	46.92	48.07	49.01	50.01	53.01	53.01	-
Human Resources	3.50		3.50	3.50	3.50	3.50	3.50	3.50	5.00	5.00	-
Information Technology	15.45	15.40	15.00	16.00	16.00	16.00	17.00	17.00	17.00	17.00	-
Non-Departmental	-	-	-	-	-	-	-	0.40	0.40	1.40	1.00
Planning & Development	3.83	4.33	4.33	4.58	4.58	5.00	5.00	5.25	5.25	5.25	-
Recorder	11.00	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	-
Secondary Roads	34.85	35.45	36.15	36.90	37.30	37.30	37.30	36.90	36.90	36.90	-
Sheriff	159.50	157.80	158.60	158.80	158.80	160.80	172.80	172.80	183.80	183.80	-
Supervisors	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	-
Treasurer	28.00	28.00	28.00	28.00	28.00	28.00	29.00	30.00	31.00	31.00	-
Youth Justice and Rehab. Center	14.20	15.00	15.40	16.40	16.90	16.90	16.90	18.90	19.30	20.30	1.00
SUBTOTAL	459.20	460.30	464.00	469.52	470.52	475.79	492.73	501.88	518.78	527.78	9.00
Golf Course Enterprise	17.98	17.98	16.98	16.98	16.98	16.98	16.98	16.98	17.98	16.98	(1.00)
TOTAL	477.18	478.28	480.98	486.50	487.50	492.77	509.71	518.86	536.76	544.76	8.00

*FY 23 is projected



FTE (Full Time Equivalents) STAFFING TRENDS

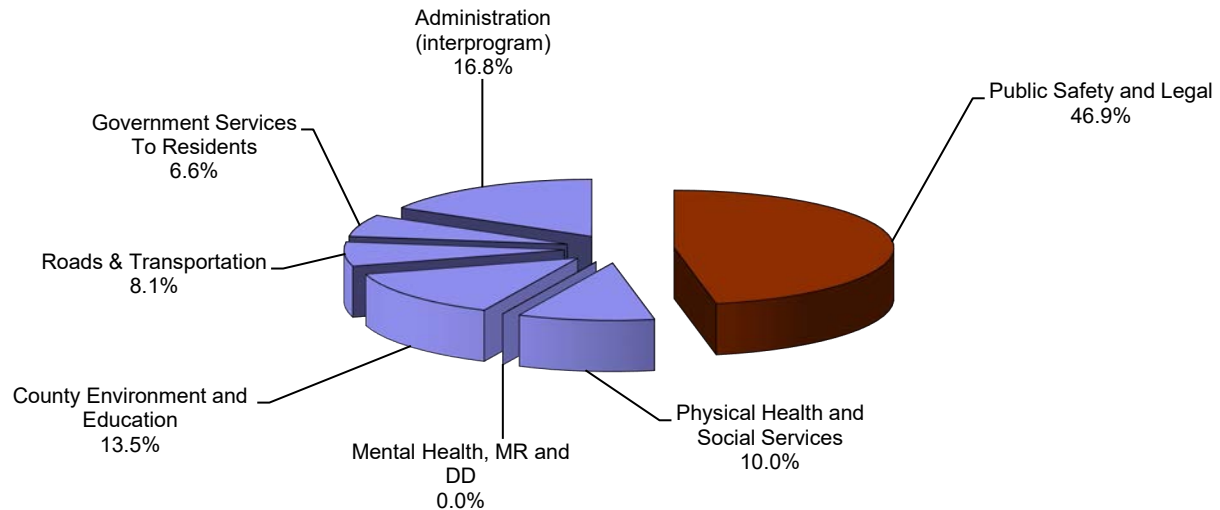
TEN YEAR COMPARISON



Total FTE's have increased 67.58 positions over the past 10 years. 8.49 positions have been added to the Health Department, primarily grant funded positions or for the Jail Inmate Health program. 9.0 positions have been added to the Attorney's office to support criminal and risk management. Sheriff department has increased 24.3 positions for Jail & Patrol Safety.

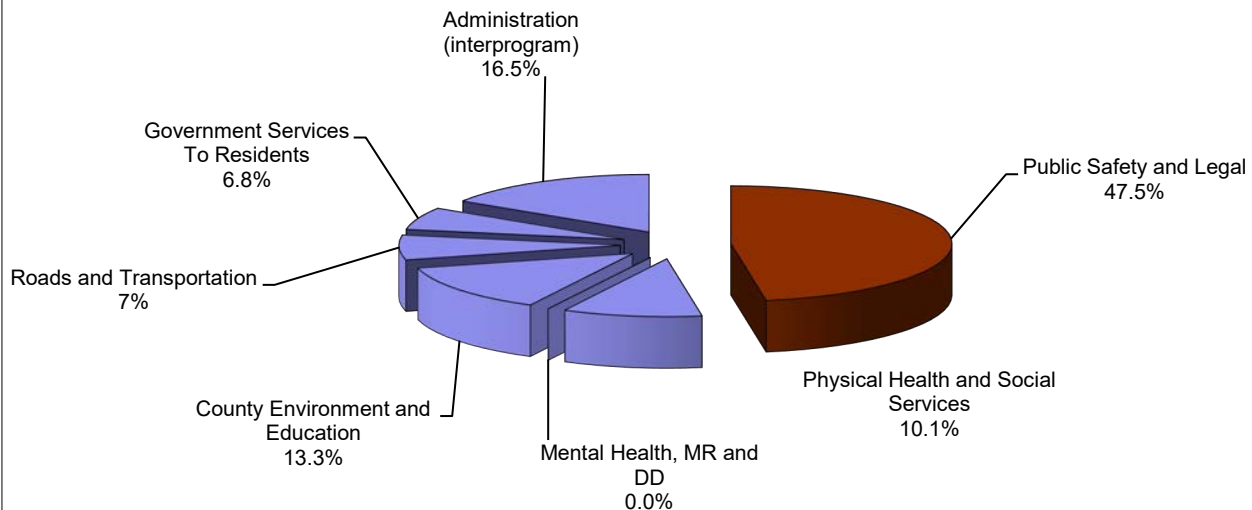
FTE (Full Time Equivalents) Staffing FY23 vs FY24 - By Service Area

FY24 BUDGET: 544.76 FTE's



Almost half of the County's workforce is a part of the Public Safety & Legal Services area (Attorney, Jail Health, Sheriff, Juvenile Detention).

FY23 BUDGET: 536.76 FTE's



GOVERNMENTAL FUNDS, STATE SERVICE AREAS AND RELATED DEPARTMENTS

General Fund

Public Safety & Legal Services

- Attorney
- Community Services
- Health
- Juvenile Court Services
- Non-Departmental
- Sheriff
- Center for Alcohol & Drug Services
- Emergency Management Agency
- Durant Ambulance
- Medic Ambulance

Physical Health & Social Services

- Community Services
- Health
- Human Services
- Center for Alcohol & Drug Services
- Center for Active Seniors, Inc.
- Community Health Care
- Handicapped Development Center

County Environment and Education

- Conservation
- Planning & Development
- Bi-State Regional Commission
- Quad Cities Chamber of Commerce
- Visit Quad Cities

Government Services to Residents



- Auditor
- Recorder
- Treasurer



Administration

- Administration
- Attorney
- Auditor
- Information Technology
- Facility & Support Services
- Non-Departmental
- Human Resources
- Board of Supervisors
- Treasurer

Major Revenue Sources of the **General Fund** are Property Taxes (68%), Other County Taxes (11%), Intergovernmental (9%) and Charges for Services (8%).

Special Revenue Funds

ARPA Grant

- Non-Depart.

Opioid Settlement

- Non-Depart.

Rural Services

- County Environment and Education
- County Library

Secondary Roads Fund

- Roads & Transportation
- Secondary Roads
- Capital Projects

Recorders Management

- Government Services to Residents
- Recorder

Debt Service Fund

Debt Service

- Debt Service

Capital Projects Fund

Capital Projects

- Capital Projects
- Secondary Roads
- Conservation

Major Revenues of **ARPA Grant** are Intergovernmental (97%).

Major Revenues of **Opioid Settlement** are Miscellaneous Revenues (100%).

Major Revenues of **Rural Services Fund** are Property Taxes (92%)

Major Revenues of **Secondary Roads Fund** are Intergovernmental Road Use Tax (23%) and required transfers from the Rural Services and General Funds (75%)

Major Revenue Sources of the **Recorders Management Fund** are Charges for Services (99%)

Major Revenues of the **Debt Service Fund** are Property Taxes (66%) and Intergovernmental revenues and credits (31%).

Major Revenues of the **Capital Projects Fund** are transfers from the General Fund (53%) and ARPA Grant Fund (24%)

The above charts describe the relationship of the governmental fund types, individual funds, state service areas and servicing departments or authorized agencies. Major revenues are subsequently described below.

SCOTT COUNTY FUND STATEMENT

ALL FUNDS

<u>Fund</u>	<u>Estimated Balance 06/30/23</u>	<u>Revenues*</u>	<u>Expenditures*</u>	<u>Estimated Balance 06/30/24</u>
Major Governmental Funds				
General Fund	\$ 16,435,581	\$ 83,057,302	\$ 86,682,302	\$ 12,810,581
ARPA Grant	73,549	15,191,410	14,811,510	453,449
Secondary Roads	4,466,308	18,616,989	20,905,000	2,178,297
Debt Service	6,071,887	4,532,221	4,864,399	5,739,709
Capital Improvements				
General	8,277,545	15,102,100	22,356,070	1,023,575
Bond Issuance	-	-	-	-
Vehicle	349,908	402,000	605,000	146,908
Conservation Equip Reserve	1,105,927	94,100	281,000	919,027
Conservation CIP Reserve	<u>908,753</u>	<u>43,400</u>	<u>440,000</u>	<u>512,153</u>
Total Capital Improvements	10,642,133	15,641,600	23,682,070	2,601,663
Total Major Governmental Funds	37,689,458	137,039,522	150,945,281	23,783,699
Nonmajor Governmental Funds				
Opioid Settlement	1,351,169	60,294	300,000	1,111,463
Rural Services	176,550	3,568,646	3,568,646	176,550
Recorder's Record Mgt	<u>50,133</u>	<u>32,900</u>	<u>45,000</u>	<u>38,033</u>
Total Nonmajor Governmental Funds	1,577,852	3,661,840	3,913,646	1,326,046
Business-Type Activities Fund				
Golf Course Enterprise	<u>2,132,737</u>	<u>1,200,050</u>	<u>1,322,782</u>	<u>2,010,005</u>
Total*	<u>\$ 41,400,047</u>	<u>\$ 141,901,412</u>	<u>\$ 156,181,709</u>	<u>\$ 27,119,750</u>

*Includes interfund transfers and non-budgeted fund activity. All funds are budgeted funds with the exception of the Golf Course Enterprise Fund as further discussed under the blue tabbed Supplemental Information section (basis of accounting) of this budget document.

SCOTT COUNTY REVENUE ESTIMATES*

ALL FUNDS

<u>Fund</u>	<u>Actual 2021-22</u>	<u>Budget 2022-23</u>	<u>Revised Estimate 2022-23</u>	<u>Budget 2023-24</u>	<u>% Change From Prior Budget</u>
Major Governmental Funds					
General	\$ 80,191,780	\$ 80,813,978	\$ 83,320,900	\$ 83,057,302	2.8%
Mental Health & Disability Services	3,897,537	-	-	-	N/A
ARPA Grant	988,035	16,550,000	15,392,438	15,191,410	-8.2%
Secondary Roads	8,903,146	9,062,148	9,084,008	18,616,989	105.4%
Debt Service	4,390,605	4,539,241	4,428,209	4,532,221	-0.2%
Capital Improvements					
General	11,973,875	22,292,600	25,831,561	15,102,100	-32.3%
Bond Issuance	2,157	-	26,100	-	N/A
Vehicle	364,464	577,000	553,900	402,000	-30.3%
Conservation Equip Reserve	146,486	63,500	169,600	94,100	48.2%
Conservation CIP Reserve	151,813	27,000	55,200	43,400	60.7%
Total Capital Improvements	12,638,795	22,960,100	26,636,361	15,641,600	-31.9%
Total Major Governmental Funds	111,009,898	133,925,467	138,861,916	137,039,522	2.3%
Nonmajor Governmental Funds					
Opioid Settlement	-	-	1,451,169	60,294	N/A
Rural Services	3,437,714	3,505,048	3,562,782	3,568,646	1.8%
Recorder's Record Mgt	35,370	32,200	31,700	32,900	2.2%
Total Nonmajor Governmental Funds	3,473,084	3,537,248	5,045,651	3,661,840	3.5%
Business-Type Activities Fund					
Golf Course Enterprise	1,148,531	1,097,700	1,169,250	1,200,050	9.3%
Total*	<u>\$ 115,631,513</u>	<u>\$ 138,560,415</u>	<u>\$ 145,076,817</u>	<u>\$ 141,901,412</u>	2.4%

*Includes interfund transfers and non-budgeted fund activity

Note: The General Fund revenue has increased to fund compensation, positional requests and capital transfers through increased property taxes.

Note: The Mental Health Tax levy was legislatively reduced as part of a system wide buy-out of local service.

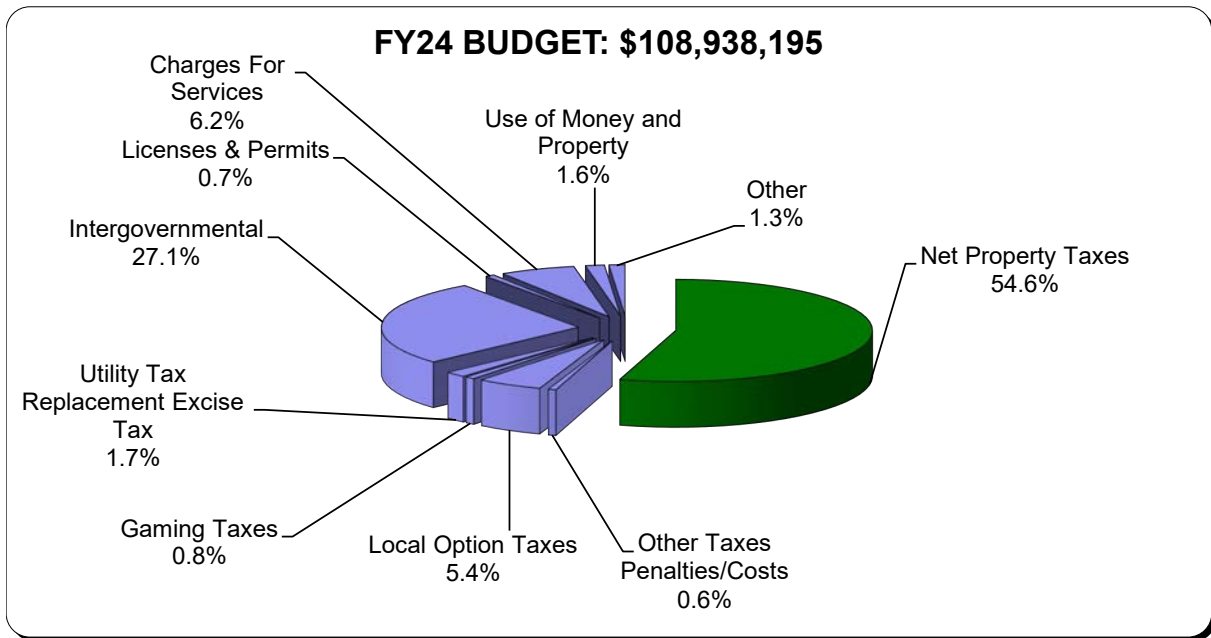
Note: Capital Improvements (General) increase reflects the transfer from outside sources including the ARPA grant fund.

ALL COUNTY FUNDS - REVENUES RECONCILIATION INFORMATION

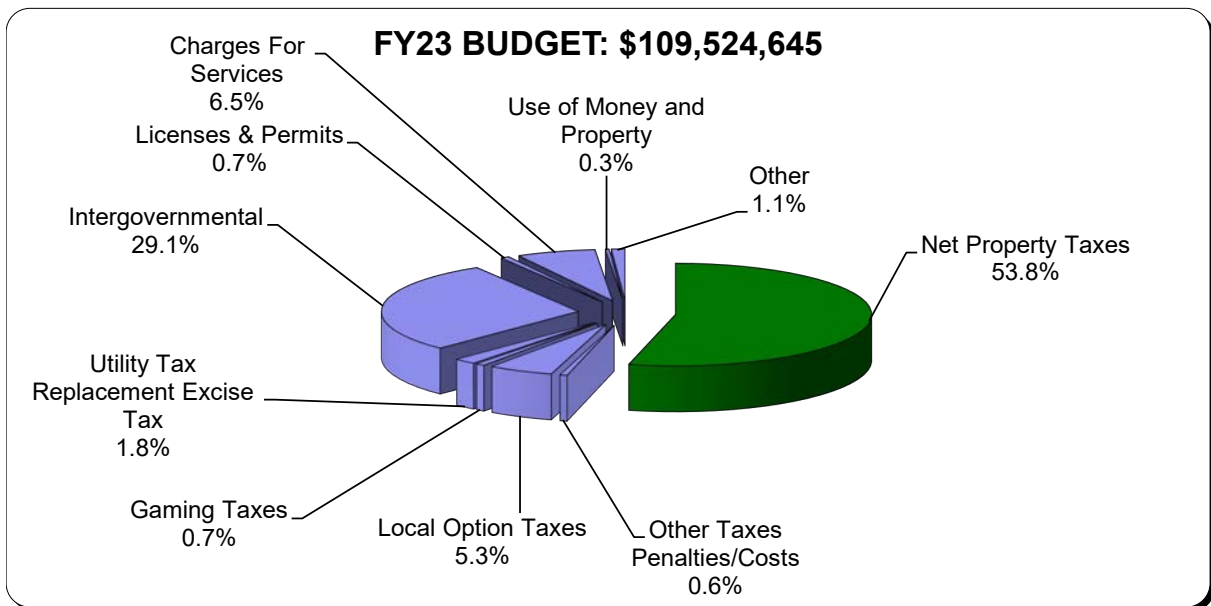
	<u>Actual 2021-22</u>	<u>Budget 2022-23</u>	<u>Revised Estimate 2022-23</u>	<u>Budget 2023-24</u>	<u>% Change From Prior Budget</u>
Revenues per summary statement	\$ 115,631,513	\$ 138,560,415	\$ 145,076,817	\$ 141,901,412	2.4%
Less transfers in:					
GENERAL BASIC					
Recorder's Record Mgt	20,000	20,000	20,000	20,000	0.0%
GENERAL SUPPLEMENTAL					
General Basic	6,517,755	3,532,470	2,232,470	4,850,567	37.3%
Health Ins. (Non-Budgeted Fund)	-	-	1,300,000	-	N/A
SECONDARY ROADS					
General Basic	997,000	1,040,000	1,040,000	1,047,000	0.7%
ARPA Grant	-	-	-	10,000,000	N/A
Rural Services Basic	2,848,000	2,930,000	2,930,000	2,978,000	1.6%
CAPITAL IMPROVEMENT					
General Basic	10,410,973	5,486,600	11,455,191	8,396,600	53.0%
Recorder's Record Mgt	25,000	25,000	25,000	25,000	0.0%
ARPA Grant	-	13,550,000	12,725,000	3,350,000	-75.3%
Conservation Equipment	-	-	200,000	281,000	N/A
Conservation CIP Reserve	-	804,000	441,750	440,000	-45.3%
VEHICLE REPLACEMENT					
General Basic	325,000	550,000	-	-	-100.0%
ARPA Grant	-	-	550,000	375,000	N/A
CONSERVATION EQUIPMENT					
General Capital Improvements	60,201	-	-	-	N/A
CONSERVATION CAPITAL IMPROVEMENT					
General Basic	102,914	-	-	-	N/A
Conservation Equipment Reserve	-	-	-	-	N/A
Total Transfers In	21,306,843	27,938,070	32,919,411	31,763,167	13.7%
Less: Proceeds of fixed assets	282,318	167,000	232,600	190,000	13.8%
Less Non-Budgeted Funds					
GOLF COURSE ENTERPRISE REVENUES	<u>1,148,531</u>	<u>1,097,700</u>	<u>1,169,250</u>	<u>1,200,050</u>	9.3%
Total Non-Budgeted Funds	<u>1,148,531</u>	<u>1,097,700</u>	<u>1,169,250</u>	<u>1,200,050</u>	9.3%
Net Budgeted Revenues	<u>\$ 92,893,821</u>	<u>\$ 109,357,645</u>	<u>\$ 110,755,556</u>	<u>\$ 108,748,195</u>	-0.6%

COUNTY REVENUES BY SOURCE

Budgeted Funds



Net property taxes represent over half of all revenues collected by the County, however the relative percentage has increased due to ARPA fund reductions.



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REVENUE SOURCES

(excluding transfers, sale of capital assets and non-budgeted funds)

<u>Revenues</u>	<u>Actual 2021-22</u>	<u>Budget 2022-23</u>	<u>Revised Estimate 2022-23</u>	<u>Budget 2023-24</u>	<u>% Change From Prior Budget</u>
Taxes Levied on Property	\$ 60,018,771	\$ 61,347,324	\$ 61,347,324	\$ 61,948,528	1.0%
Less: Uncollected Delinq Taxes-Levy Yr	15,196	18,716	18,716	14,290	-23.6%
Less: Credits To Taxpayers	<u>2,625,219</u>	<u>2,387,138</u>	<u>2,387,138</u>	<u>2,470,831</u>	3.5%
Net Current Property Taxes	57,378,356	58,941,470	58,941,470	59,463,407	0.9%
Add: Delinquent Property Tax Revenue	<u>15,196</u>	<u>18,716</u>	<u>18,716</u>	<u>14,290</u>	-23.6%
Total Net Property Taxes	57,393,552	58,960,186	58,960,186	59,477,697	0.9%
Penalties, Interest & Costs On Taxes	707,410	590,000	640,000	640,000	8.5%
Other County Taxes	<u>63,743</u>	<u>68,260</u>	<u>68,260</u>	<u>60,976</u>	-10.7%
Total Other Taxes, Penalties & Costs	771,153	658,260	708,260	700,976	6.5%
Local Option Taxes	6,487,709	5,850,000	5,850,000	5,850,000	0.0%
Gaming Taxes	932,485	800,000	850,000	850,000	6.3%
Utility Tax Replacement Excise Tax	1,784,030	1,989,775	1,989,775	1,885,815	-5.2%
Intergovernmental:					
State Shared Revenues	4,626,628	4,342,000	4,342,000	4,339,000	-0.1%
State Grants & Reimbursements	3,095,842	3,854,561	3,656,545	3,156,786	-18.1%
State / Federal Pass Through Rev	610,024	593,695	640,699	652,210	9.9%
State Credits Against Levied Taxes	2,625,219	2,387,138	2,417,138	2,470,831	3.5%
Other State Credits	1,600,446	1,399,865	1,396,157	1,203,859	-14.0%
Federal Grants & Entitlements	2,243,283	16,565,000	15,945,702	14,831,510	-10.5%
Contr & Reimb From Other Govts	718,181	2,679,257	1,109,868	2,835,318	5.8%
Payments in Lieu of Taxes	<u>8,325</u>	<u>8,050</u>	<u>8,325</u>	<u>8,325</u>	3.4%
Subtotal Intergovernmental	15,527,948	31,829,566	29,516,434	29,497,839	-7.3%
Licenses & Permits	855,538	758,595	833,350	799,870	5.4%
Charges For Services	7,521,706	7,120,085	7,011,304	6,746,751	-5.2%
Use of Money & Property	46,289	334,455	1,804,505	1,694,505	406.6%
Miscellaneous	<u>1,573,412</u>	<u>1,056,723</u>	<u>3,231,742</u>	<u>1,244,742</u>	17.8%
Total Revenues	<u>\$ 92,893,822</u>	<u>\$ 109,357,645</u>	<u>\$ 110,755,556</u>	<u>\$ 108,748,195</u>	-0.6%
Other Financing Sources	<u>\$ 282,317</u>	<u>\$ 167,000</u>	<u>\$ 232,600</u>	<u>\$ 190,000</u>	13.8%
Total Revenues	<u>\$ 93,176,139</u>	<u>\$ 109,524,645</u>	<u>\$ 110,988,156</u>	<u>\$ 108,938,195</u>	-0.5%

TEN YEAR REVENUE SOURCES SUMMARY

Budgeted Funds

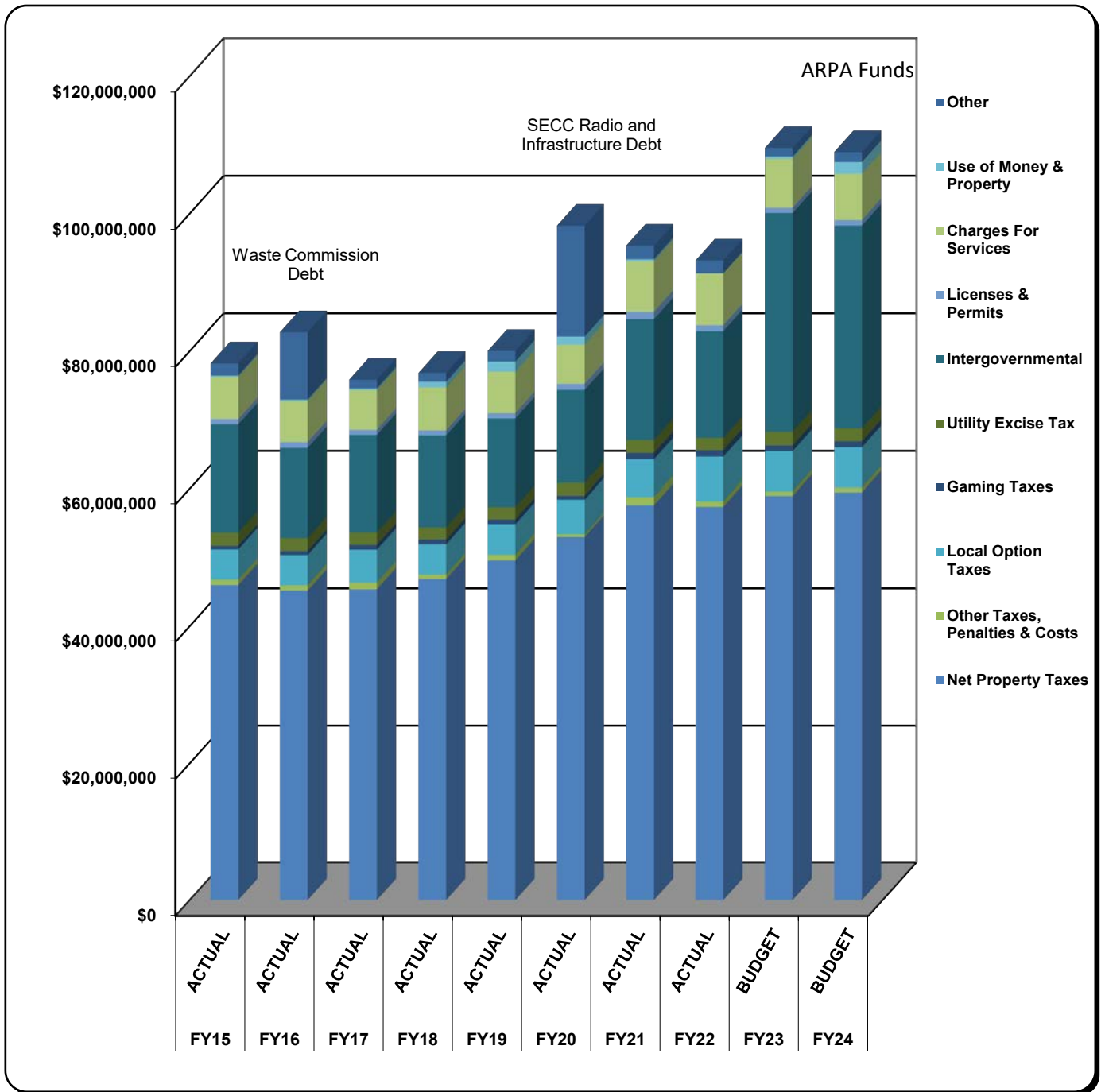
	<u>FY 15 ACTUAL</u>	<u>FY 16 ACTUAL</u>	<u>FY 17 ACTUAL</u>	<u>FY 18 ACTUAL</u>	<u>FY 19 ACTUAL</u>
REVENUES					
Taxes Levied on Property	\$ 47,749,333	\$ 47,361,125	\$ 47,703,825	\$ 49,231,124	\$ 52,054,452
Less: Uncollected Delinquent Taxes	27,703	34,165	15,642	12,619	50,731
Less: Credits To Taxpayers	<u>1,725,323</u>	<u>2,150,371</u>	<u>2,289,759</u>	<u>2,321,649</u>	<u>2,386,829</u>
Net Current Property Taxes	45,996,307	45,176,589	45,398,424	46,896,856	49,616,892
Add: Delinquent Property Tax Rev	<u>27,703</u>	<u>34,165</u>	<u>15,642</u>	<u>12,619</u>	<u>50,731</u>
Total Net Property Taxes	46,024,010	45,210,754	45,414,066	46,909,475	49,667,623
Penalties, Interest & Costs on Taxes	715,763	725,336	611,959	577,759	690,085
Other County Taxes	<u>71,502</u>	<u>68,618</u>	<u>67,762</u>	<u>67,390</u>	<u>69,001</u>
Total Other Taxes, Penalties & Costs	787,265	793,954	679,721	645,149	759,086
Local Option Taxes	4,403,167	4,390,604	4,786,393	4,404,685	4,455,941
Gaming Taxes	528,381	569,059	693,456	678,633	683,200
Utility Tax Replacement Excise Tax	1,891,294	1,887,779	1,793,616	1,764,931	1,796,259
Intergovernmental :					
State Shared Revenues	3,438,603	4,085,495	4,267,366	4,110,946	4,336,309
State Grants & Reimbursements	3,808,093	3,037,277	3,165,602	3,256,912	3,273,867
State/Federal Pass-Through Grants	527,873	1,186,366	1,170,841	1,018,178	642,155
State Credits Against Levied Taxes	<u>1,725,323</u>	<u>2,150,371</u>	<u>2,299,759</u>	<u>2,321,650</u>	<u>2,386,829</u>
Other State Credits	5,563,033	1,780,811	1,636,379	1,519,163	1,538,689
Federal Grants & Entitlements	147,697	4,532	28,446	21,187	14,933
Contr & Reimb From Other Govts	484,867	800,532	1,564,274	1,077,827	623,846
Payments in Lieu of Taxes	<u>7,058</u>	<u>7,980</u>	<u>7,273</u>	<u>7,784</u>	<u>7,923</u>
Subtotal Intergovernmental	15,702,547	13,053,364	14,139,940	13,333,647	12,824,551
Licenses & Permits	752,254	833,144	729,106	720,306	756,807
Charges For Services	6,164,147	5,994,703	5,770,914	6,255,443	6,043,099
Use of Money & Property	179,457	204,636	247,886	825,224	1,476,671
Other:					
Miscellaneous	1,676,695	1,198,310	1,191,821	1,178,133	1,269,828
General Long Term Debt Proceeds	-	8,314,457	-	-	-
Proceeds of Fixed Asset Sales	<u>96,048</u>	<u>282,565</u>	<u>85,370</u>	<u>94,150</u>	<u>277,084</u>
Total Other	1,772,743	9,795,332	1,277,191	1,272,283	1,546,912
Total Revenues & Other Sources	<u>\$ 78,205,265</u>	<u>\$ 82,733,329</u>	<u>\$ 75,532,289</u>	<u>\$ 76,809,776</u>	<u>\$ 80,010,149</u>

TEN YEAR REVENUE SOURCES SUMMARY

Budgeted Funds

<u>FY 20 ACTUAL</u>	<u>FY 21 ACTUAL</u>	<u>FY 22 ACTUAL</u>	<u>FY23 BUDGET</u>	<u>FY24 BUDGET</u>
\$ 55,546,597	\$ 60,231,911	\$ 60,018,771	\$ 61,347,324	\$ 61,948,528
12,033	872,536	15,196	18,716	14,290
<u>2,533,561</u>	<u>2,612,960</u>	<u>2,625,219</u>	<u>2,387,138</u>	<u>2,470,831</u>
53,001,003	56,746,415	57,378,356	58,941,470	59,463,407
<u>12,033</u>	<u>872,536</u>	<u>15,196</u>	<u>18,716</u>	<u>14,290</u>
53,013,036	57,618,951	57,393,552	58,960,186	59,477,697
314,158	1,123,229	707,410	590,000	640,000
<u>93,202</u>	<u>72,895</u>	<u>63,743</u>	<u>68,260</u>	<u>60,976</u>
407,360	1,196,124	771,153	658,260	700,976
5,006,394	5,462,760	6,487,709	5,850,000	5,850,000
577,668	900,192	932,485	800,000	850,000
1,857,243	1,886,385	1,784,030	1,989,775	1,885,815
4,497,873	4,885,043	4,626,628	4,342,000	4,339,000
3,367,609	3,446,170	3,095,842	3,854,561	3,156,786
593,970	3,472,957	610,024	593,695	652,210
<u>2,533,561</u>	<u>2,612,960</u>	<u>2,625,219</u>	<u>2,387,138</u>	<u>2,470,831</u>
1,604,065	1,657,790	1,600,446	1,399,865	1,203,859
116,884	830,421	2,243,283	16,565,000	14,831,510
760,599	662,537	718,181	2,679,257	2,835,318
<u>8,040</u>	<u>8,136</u>	<u>8,325</u>	<u>8,050</u>	<u>8,325</u>
13,482,601	17,576,014	15,527,948	31,829,566	29,497,839
873,792	1,068,705	855,538	758,595	799,870
5,720,394	7,343,674	7,521,706	7,120,085	6,746,751
1,168,606	316,219	46,289	334,455	1,694,505
1,437,870	1,784,840	1,573,412	1,056,723	1,244,742
14,562,592	-	-	-	-
<u>121,385</u>	<u>187,213</u>	<u>282,317</u>	<u>167,000</u>	<u>190,000</u>
16,121,847	1,972,053	1,855,729	1,223,723	1,434,742
<u>\$ 98,228,941</u>	<u>\$ 95,341,077</u>	<u>\$ 93,176,139</u>	<u>\$ 109,524,645</u>	<u>\$ 108,938,195</u>

TEN YEAR REVENUE SUMMARY COMPARISON



Net property taxes as a percentage of total County revenues for FY24 will be 55%. That percentage is lower than ten years ago in FY15 when it was 59%. The reasons for the decrease include the recognition of ARPA grant funds during this period and increasing wages and staffing, benefits and staffing compared to reimbursable revenues.

SCOTT COUNTY EXPENDITURE ESTIMATES*

ALL FUNDS

<u>Fund</u>	<u>Actual 2021-22</u>	<u>Budget 2022-23</u>	<u>Revised Estimate 2022-23</u>	<u>Budget 2023-24</u>	<u>% Change From Prior Budget</u>
Major Governmental Funds					
General	\$ 81,761,207	\$ 82,281,534	\$ 86,514,937	\$ 86,682,302	5.3%
Mental Health & Disability Services	4,569,877	-	-	-	N/A
ARPA Grant	1,103,596	16,550,000	15,203,328	14,811,510	-10.5%
Secondary Roads	6,659,528	10,877,500	13,001,000	20,905,000	92.2%
Debt Service	4,843,146	4,850,800	4,850,700	4,864,399	0.3%
Capital Improvements					
General	10,139,178	27,841,500	26,666,990	22,356,070	-19.7%
Bond Issuance	1,222,082	-	1,049,601	-	N/A
Vehicle	108,974	550,000	550,000	605,000	10.0%
Conservation Equip Reserve	-	-	200,000	281,000	N/A
Conservation CIP Reserve	-	804,000	441,750	440,000	-45.3%
Total Capital Improvements	11,470,234	29,195,500	28,908,341	23,682,070	-18.9%
Total Major Governmental Funds	110,407,588	143,755,334	148,478,306	150,945,281	5.0%
Nonmajor Governmental Funds					
Opioid Settlement	-	-	100,000	300,000	N/A
Rural Services	3,449,165	3,506,241	3,506,241	3,568,646	1.8%
Recorder's Record Mgt	45,000	45,000	45,000	45,000	0.0%
Total Nonmajor Governmental Funds	3,494,165	3,551,241	3,651,241	3,913,646	10.2%
Business-Type Activities Fund					
Golf Course Enterprise	1,238,661	1,351,776	1,391,422	1,322,782	-2.1%
Total*	<u>\$ 115,140,414</u>	<u>\$ 148,658,351</u>	<u>\$ 153,520,969</u>	<u>\$ 156,181,709</u>	5.1%

*Includes interfund transfers and non-budgeted fund activity

Note: General Fund FY24 budget reflects the required transfers to itself for use of the basic tax levy for benefit services, transfers to capital projects, and general salary and wage increases, and positional staffing requests.

Note: Secondary Roads FY24 budgeted expenditure activity represents the completion of projects due to incorporation of gasoline tax increase and the use of ARPA funds for projects.

Note: The Mental Health & Disability Service Fund is closed due to transfer of services to state regional government.

Note: General Capital Improvements represents the change in long term capital projects, including the SECC Communications System, and one time projects using ARPA Grant funds.

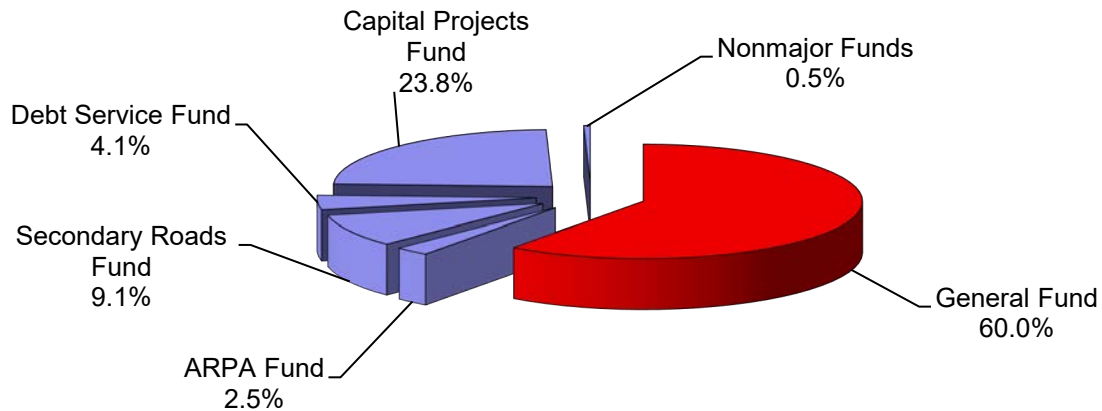
ALL COUNTY FUNDS - EXPENDITURES RECONCILIATION INFORMATION

	<u>Actual 2021-22</u>	<u>Budget 2022-23</u>	<u>Revised Estimate 2022-23</u>	<u>Budget 2023-24</u>	<u>% Change From Prior Budget</u>
Expenditures per summary statement	\$ 115,140,414	\$ 148,658,351	\$ 153,520,969	\$ 156,181,709	5.1%
Less transfers out:					
GENERAL BASIC					
General Supplemental	6,517,755	3,532,470	2,232,470	4,850,567	37.3%
Secondary Roads	997,000	1,040,000	1,040,000	1,047,000	0.7%
Capital Improvements	10,410,973	5,486,600	11,455,191	8,396,600	53.0%
Vehicle Replacement	325,000	550,000	-	-	-100.0%
Conservation CIP	-	-	-	-	N/A
ARPA GRANT					
Capital Improvements	-	13,550,000	12,725,000	3,350,000	-75.3%
Secondary Roads	-	-	-	10,000,000	N/A
Vehicle Replacement	-	-	550,000	375,000	N/A
RURAL SERVICES BASIC					
Secondary Roads	2,848,000	2,930,000	2,930,000	2,978,000	1.6%
CAPITAL IMPROVEMENT					
Conservation CIP	163,115	-	-	-	0.0%
CONSERVATION EQUIPMENT					
Capital Improvements	-	-	200,000	281,000	N/A
CONSERVATION CIP					
Capital Improvements	-	804,000	441,750	440,000	-45.3%
RECORDER'S RECORD MGT					
General Basic	20,000	20,000	20,000	20,000	0.0%
Capital Improvements	25,000	25,000	25,000	25,000	0.0%
Total Transfers Out - Budgeted Funds	21,306,843	27,938,070	31,619,411	31,763,167	13.7%
Less Non-Budgeted Funds					
GOLF COURSE ENTERPRISE EXPENSES	1,238,661	1,351,776	1,391,422	1,322,782	-2.1%
Total Non-Budgeted Funds	1,238,661	1,351,776	1,391,422	1,322,782	-2.1%
Net Budgeted Expenditures	<u>\$ 92,594,910</u>	<u>\$ 119,368,505</u>	<u>\$ 120,510,136</u>	<u>\$ 123,095,760</u>	3.1%

ALL COUNTY EXPENDITURES BY FUND

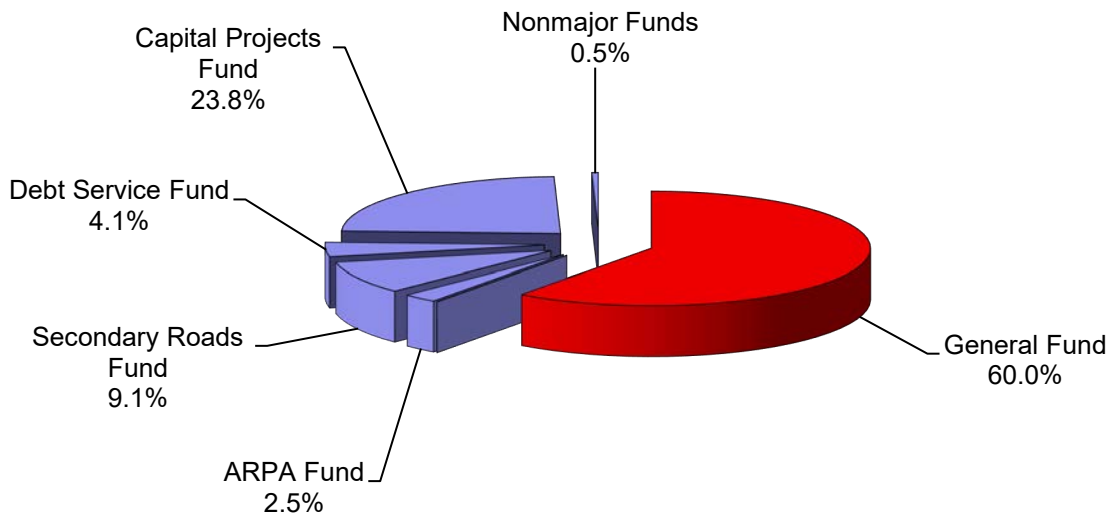
Budgeted Funds

FY24 BUDGET: \$123,095,760



This graph, which excludes transfers and non-budgeted funds, shows that the majority of County expenditures come from the General Fund. There is an increase in the amount of expenditures for the Capital Projects Fund for the use of ARPA one time projects.

FY23 BUDGET: \$119,368,505



SERVICE AREA DESCRIPTIONS

PUBLIC SAFETY AND LEGAL SERVICES

Includes Sheriff programs - Patrol & Investigations, Jail and Jail Health Services; service of civil papers and Prisoner Transportation; Juvenile Court Services programs including the Youth Justice and Rehabilitation Center; County Attorney programs - Criminal Prosecution, Child Support Recovery, and Corporate Counsel/Civil Division; other court costs including grand jury costs and juvenile justice base costs; all ambulance services; Emergency Management Agency, and SECC (consolidate dispatch center).

PHYSICAL HEALTH AND SOCIAL SERVICES

Includes Health Department programs - Environmental Health, and Disease Prevention & Health Promotion; Community Health Care - Other Services; Genesis Visiting Nurse/Homemaker programs - Public Health Nursing and Home Support Services; Community Services Department programs - General Relief and Veteran Services; Human Services program - Administrative Support; Community Health Care program - Community Services clients; Benefits program – Community Services

COUNTY ENVIRONMENT AND EDUCATION SERVICES

Includes Conservation programs - Parks and Recreation; Planning and Development Department program - Code Enforcement; Bi-State Metropolitan Planning Commission program; Humane Society program; Quad-City Convention/Visitors Bureau program; and Scott Soil Conservation District program. Library program. Housing rehabilitation and development.

ROADS AND TRANSPORTATION SERVICES

Includes Secondary Roads Department programs - Administration and Engineering, Roadway Maintenance, and other general roadway expenses.

GOVERNMENT SERVICES TO RESIDENTS

Includes Auditor's program - Election; Recorder Department programs - Administration and Public Records; Treasurer Department programs - Motor Vehicle Registration and County General Store.

ADMINISTRATION (INTERPROGRAM) SERVICES

Includes County Administrator program; Auditor's Department programs - Business/Finance and Taxation; Information Technology programs; Facility and Support Services Department programs; Non-Departmental program - Insurance Costs, Professional Services and Contingency; Human Resources Department; Board of Supervisors; Treasurer's Department programs - Tax Collection and Accounting/Finance.

DEBT SERVICE

Includes the Scott Solid Waste Commission Bond Issue; SECC General Obligation Communication and Refunding Bond Issue; debt (lease) payment to the Public Safety Authority for the expansion/renovation of the existing jail sites.

CAPITAL IMPROVEMENTS

Includes Secondary Roads projects; Conservation projects; transfer to SECC for General Communications (Radio Infrastructure), APRA funded projects of HVAC, Youth Justice Rehabilitation Center, water and clean water projects, and general projects.

APPROPRIATION SUMMARY BY SERVICE AREA

(excluding transfers and non-budgeted funds)

		<u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Revised</u> <u>Estimate</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
SERVICE AREA						
Public Safety & Legal Services	\$	36,757,084	\$ 40,329,088	\$ 40,829,206	\$ 41,046,638	1.8%
Physical Health & Social Services		6,307,195	7,588,116	7,325,938	7,243,112	-4.5%
Mental Health & Disability Services		4,569,877	-	-	-	N/A
County Environment & Education		6,380,816	8,775,109	7,735,492	7,013,487	-20.1%
Roads & Transportation		6,519,556	9,202,500	10,425,000	10,145,000	10.2%
Government Services to Residents		2,829,805	3,537,755	3,585,569	3,615,277	2.2%
Administration		<u>12,940,340</u>	<u>15,018,637</u>	<u>14,915,640</u>	<u>15,446,777</u>	2.9%
SUBTOTAL OPERATING BUDGET	\$	76,304,673	\$ 84,451,205	\$ 84,816,845	\$ 84,510,291	0.1%
Debt Service		4,843,146	4,850,800	4,850,700	4,864,399	0.3%
Capital Projects		<u>11,447,091</u>	<u>30,066,500</u>	<u>30,842,591</u>	<u>33,721,070</u>	12.2%
TOTAL COUNTY BUDGET	\$	<u>92,594,910</u>	<u>119,368,505</u>	<u>120,510,136</u>	<u>123,095,760</u>	3.1%

Note: Physical Health & Social Services is decreasing due to reduction of COVID-19 related grants and direct services.

Note: The Mental Health & Disability Services was transferred to the Eastern Iowa Mental Health and Disability Services Region as of July 1, 2022.

Note: County Environment & Education is decreasing due to reduction of APRA projects to be expended in FY24.

Note: Roads & Transportation is increasing due to general road maintenance (non-capital) and engineering for future work.

Note: Capital Projects increase is due to use of one time ARPA funds for qualifying capital projects and the County's investment in a new Youth Justice and Rehabilitation Center.

TEN YEAR APPROPRIATION SUMMARY BY SERVICE AREA

(excluding transfers and non-budgeted funds)

	<u>FY 15 ACTUAL</u>	<u>FY 16 ACTUAL</u>	<u>FY 17 ACTUAL</u>	<u>FY 18 ACTUAL</u>	<u>FY 19 ACTUAL</u>
SERVICE AREA					
Public Safety & Legal Services	\$28,462,489	\$28,386,015	\$ 29,079,965	\$ 30,356,380	\$32,614,613
Physical Health & Social Services	5,461,000	5,922,900	6,252,971	5,971,999	5,928,272
Mental Health & Disability Services	6,037,145	8,424,830	3,923,626	4,188,284	4,860,116
County Environment & Education	4,761,946	5,058,933	4,622,710	4,871,037	4,949,600
Roads & Transportation	5,439,459	7,065,394	5,084,780	5,527,111	6,495,668
Government Services to Residents	2,141,186	2,334,861	2,429,984	2,471,843	2,555,119
Administration	<u>10,051,868</u>	<u>10,001,283</u>	<u>10,342,307</u>	<u>10,821,868</u>	<u>11,295,242</u>
SUBTOTAL OPERATING BUDGET	\$62,355,093	\$67,194,216	\$ 61,736,343	\$ 64,208,522	\$68,698,630
Debt Service	4,083,170	3,720,336	3,862,879	3,391,122	3,382,890
Capital Projects	<u>5,088,549</u>	<u>8,493,417</u>	<u>11,335,952</u>	<u>5,881,753</u>	<u>7,332,952</u>
TOTAL COUNTY BUDGET	<u>\$71,526,812</u>	<u>\$79,407,969</u>	<u>\$ 76,935,174</u>	<u>\$ 73,481,397</u>	<u>\$79,414,472</u>

Note: FY 20 is the first year of a county wide salary and benefit compensation study.

Note: FY 21 is the first year of newly issued Debt Service for the Radio Communication Bonds.

Note: FY 23 is the first year of the ARPA Coronavirus State and Local Fiscal Recovery Funds budgeted and the transfer of MHDS services to the Eastern Iowa Mental Health and Disability Services Region.

TEN YEAR APPROPRIATION SUMMARY BY SERVICE AREA

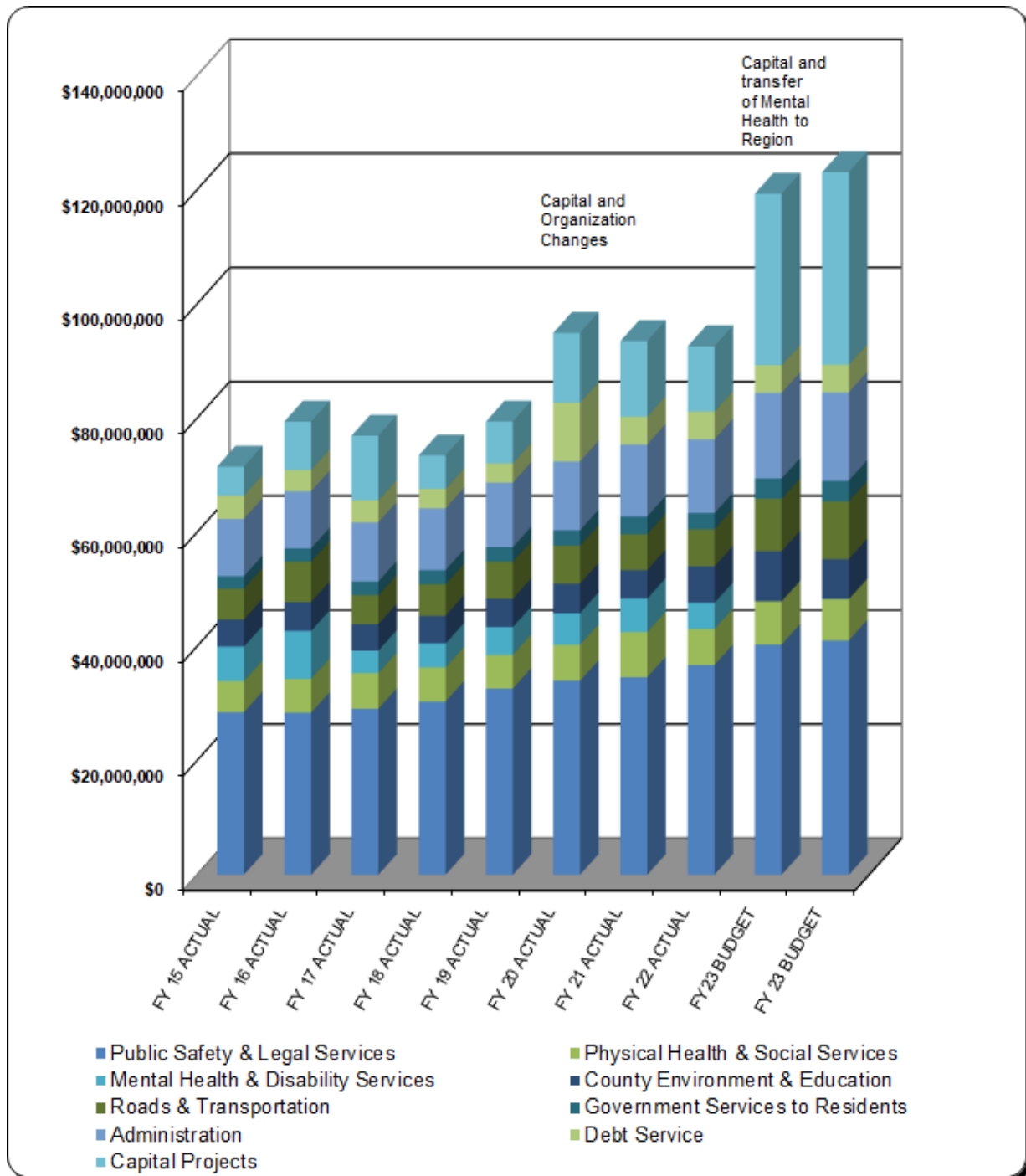
(excluding transfers and non-budgeted funds)

<u>FY 20 ACTUAL</u>	<u>FY 21 ACTUAL</u>	<u>FY 22 ACTUAL</u>	<u>FY23 BUDGET</u>	<u>FY23 BUDGET</u>
\$33,980,781	\$34,599,951	\$36,757,084	\$ 40,329,088	\$ 41,046,638
6,298,298	7,925,140	6,307,195	7,588,116	7,243,112
5,584,029	5,854,059	4,569,877	-	-
5,156,195	5,006,359	6,380,816	8,775,109	7,013,487
6,653,196	6,295,749	6,519,556	9,202,500	10,145,000
2,687,635	3,108,837	2,829,805	3,537,755	3,615,277
<u>12,044,238</u>	<u>12,581,995</u>	<u>12,940,340</u>	<u>15,018,637</u>	<u>15,446,777</u>
 \$72,404,372	 \$75,372,090	 \$76,304,673	 \$ 84,451,205	 \$ 84,510,291
10,284,666	4,871,446	4,843,146	4,850,800	4,864,399
<u>12,249,983</u>	<u>13,261,144</u>	<u>11,447,091</u>	<u>30,066,500</u>	<u>33,721,070</u>
 <u>\$94,939,021</u>	 <u>\$93,504,680</u>	 <u>\$92,594,910</u>	 <u>\$119,368,505</u>	 <u>\$123,095,760</u>

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TEN YEAR APPROPRIATION SUMMARY COMPARISON



Public Safety continues to be the largest portion of the budget. Shifts have naturally occurred due to compensation and benefit levels. Additionally capital services have increased over the years due to courthouse renovations and patrol facility acquisition (FY 15 and 16), the West Lake Restoration (FY 19 through FY 21) and Secondary Road improvements in FY 20 and FY 21, and the SECC radio tower and infrastructure project. The FY 2023 and 2024 budget includes the spending of ARPA dollars for a variety of one time capital projects. The County began to include funding for new organizational changes in FY 20 through FY 24.

SCHEDULE OF INTERFUND TRANSFERS

	June 30, 2021 <u>Actual</u>	June 30, 2022 <u>Actual</u>	June 30, 2023 <u>Projected</u>	June 30, 2024 <u>Recommended</u>
BUDGETED FUNDS				
General Fund				
General Basic - Supplemental tax levy	\$ 7,069,263	\$ 6,517,755	\$ 2,232,470	\$ 4,850,567
Recorders Record Management - Recorders Fees	20,000	20,000	20,000	20,000
General Supplemental - Supplemental tax levy	(7,069,263)	(6,517,755)	(2,232,470)	(4,850,567)
Secondary Roads - Tax Support	(970,000)	(997,000)	(1,040,000)	(1,047,000)
Capital Improvements - Tax Support	(2,970,000)	(2,970,000)	(4,646,600)	(4,471,600)
Capital Improvements - Assigned / Special	(1,928,998)	(7,440,973)	(6,808,591)	(3,925,000)
Vehicle Replacement - Tax Support	(400,000)	(325,000)	-	-
Conservation CIP - Charges for Services	(167,949)	-	-	-
Health Insurance Fund - Budgetary Savings	-	-	1,300,000	-
Total General Fund	<u>(6,416,947)</u>	<u>(11,712,973)</u>	<u>(11,175,191)</u>	<u>(9,423,600)</u>
Special Revenue Funds				
ARPA Grant Fund				
Capital Improvements - Projects	-	-	(12,725,000)	(3,350,000)
Vehicle Replacement - Projects	-	-	(550,000)	(375,000)
Secondary Roads - Projects	-	-	-	(10,000,000)
Total ARPA Grant Fund	<u>-</u>	<u>-</u>	<u>(13,275,000)</u>	<u>(13,725,000)</u>
Rural Services Fund				
Secondary Roads - Tax Support	<u>(2,755,000)</u>	<u>(2,848,000)</u>	<u>(2,930,000)</u>	<u>(2,978,000)</u>
Recorder's Record Management				
General Fund - Recorders Fees	(20,000)	(20,000)	(20,000)	(20,000)
Management	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>
Total Recorders Management	(45,000)	(45,000)	(45,000)	(45,000)
Secondary Roads				
ARPA Grant Fund - Projects	-	-	-	10,000,000
General Fund - Tax Support	970,000	997,000	1,040,000	1,047,000
Rural Services Fund - Tax Support	<u>2,755,000</u>	<u>2,848,000</u>	<u>2,930,000</u>	<u>2,978,000</u>
Total Secondary Roads	3,725,000	3,845,000	3,970,000	14,025,000

Continued

SCHEDULE OF INTERFUND TRANSFERS

	June 30, 2021 <u>Actual</u>	June 30, 2022 <u>Actual</u>	June 30, 2023 <u>Projected</u>	June 30, 2024 <u>Recommended</u>
Capital Improvements				
Capital Improvements				
General - Tax Levy	2,970,000	2,970,000	4,646,600	4,471,600
General - Transfer of Assigned Fund Balance	1,928,998	7,440,973	6,808,591	3,925,000
ARPA Grant Fund- Projects	-	-	12,725,000	3,350,000
Recorders Record Management - Project	25,000	25,000	25,000	25,000
Conservation Equipment Reserve- Transfer of Reserve	-	-	200,000	281,000
Conservation CIP Reserve - Project Support	141,112	(102,914)	441,750	440,000
Conservation Equipment Reserve - Reassignment of Project Budget	(82,372)	(60,201)	-	-
Vehicle Replacement				
General - Tax Levy	400,000	325,000	-	-
ARPA Grant Fund- Projects	-	-	550,000	375,000
Conservation Equipment Reserve				
Capital Improvement - Reassignment of Project Budget	82,372	60,201	-	-
Capital Improvement - Transfer of Reserve	-	-	(200,000)	(281,000)
Reserve	-	-	-	-
Conservation CIP Reserve				
Conservation Charges for Services	167,949	102,914	-	-
Reserve	-	-	-	-
Conservation Improvements - Project Support	(141,112)	-	(441,750)	(440,000)
Total Capital Improvements	5,491,947	10,760,973	24,755,191	12,146,600
Non Budgeted Fund				
Health Insurance Fund				
Budgetary Savings	-	-	(1,300,000)	-
Total Transfers In	16,529,694	21,306,843	32,919,411	31,763,167
Total Transfers Out	(16,529,694)	(21,306,843)	(32,919,411)	(31,763,167)
Net Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FUND BALANCE REVIEW

	June 30, 2021 <u>Actual</u>	June 30, 2022 <u>Actual</u>	June 30, 2023 <u>Projected</u>	June 30, 2024 <u>Projected</u>	% Change From Prior <u>Projected</u>
BUDGETED FUNDS					
General Fund					
Nonspendable Prepaid Expenses	\$ 167,299	\$ 178,907	\$ 178,907	\$ 178,907	0.0%
Restricted for Other Statutory Programs	445,493	575,807	460,807	335,807	-27.1%
Assigned for Capital Projects	7,439,973	5,393,591	3,800,000	300,000	-92.1%
Assigned for Claim Liabilities	306,891	401,209	330,000	330,000	0.0%
Assigned for Strategic Planning Initiatives	313,920	377,556	-	-	N/A
Unassigned	<u>12,525,469</u>	<u>12,702,548</u>	<u>11,665,867</u>	<u>11,665,867</u>	0.0%
Total General Fund	21,199,045	19,629,618	16,435,581	12,810,581	-22.1%
Special Revenue Funds					
ARPA Fund	-	(115,561)	73,549	453,449	516.5%
MH-DD Fund	672,340	-	-	-	N/A
Opioid Fund	-	-	1,351,169	1,111,463	-17.7%
Rural Services Fund	131,460	120,009	176,550	176,550	0.0%
Recorder's Record Management	73,063	63,433	50,133	38,033	-24.1%
Secondary Roads	<u>6,139,682</u>	<u>8,383,300</u>	<u>4,466,308</u>	<u>2,178,297</u>	-51.2%
Total Special Revenue Funds	7,016,545	8,451,181	6,117,709	3,957,792	-35.3%
Debt Service					
Scott Solid Waste Commission					
Revenue Bond	6,460,000	6,080,000	5,685,000	5,275,000	-7.2%
Debt Service Remaining Fund Balance	<u>486,919</u>	<u>414,378</u>	<u>386,887</u>	<u>464,709</u>	20.1%
Total Debt Service Fund	6,946,919	6,494,378	6,071,887	5,739,709	-5.5%
Capital Improvements-Prepays	-	-	-	-	
Capital Improvements-General	7,278,277	9,112,974	8,277,545	1,023,575	-87.6%
Bond Issuance	2,243,426	1,023,501	-	-	N/A
Vehicle Replacement	90,518	346,008	349,908	146,908	-58.0%
Conservation Equipment Reserve	989,841	1,136,327	1,105,927	919,027	-16.9%
Conservation CIP Reserve	<u>1,143,490</u>	<u>1,295,303</u>	<u>908,753</u>	<u>512,153</u>	-43.6%
Total Capital Improvements	11,745,552	12,914,113	10,642,133	2,601,663	-75.6%
Total Budgeted Funds	46,908,061	47,489,290	39,267,310	25,109,745	-36.1%
Non-Budgeted Funds					
(Net Assets)					
Golf Course Enterprise	<u>2,445,039</u>	<u>2,354,909</u>	<u>2,132,737</u>	<u>2,010,005</u>	-5.8%
Grand Total All County Funds	<u>\$ 49,353,100</u>	<u>\$ 49,844,199</u>	<u>\$ 41,400,047</u>	<u>\$ 27,119,750</u>	-34.5%
General Fund Expenditures	37,469,070	37,908,658	43,679,473	44,300,463	1.4%
General Supplemental Expenditures	<u>25,158,272</u>	<u>25,601,822</u>	<u>28,107,803</u>	<u>28,087,673</u>	-0.1%
	<u>62,627,342</u>	<u>63,510,480</u>	<u>71,787,276</u>	<u>72,388,136</u>	0.8%
Unassigned Fund Balance	<u>12,525,469</u>	<u>12,702,548</u>	<u>11,665,867</u>	<u>11,665,867</u>	0.0%
	20.0%	20.0%	16.3%	16.1%	-0.8%

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS - THREE YEAR COMPARISON

----- MAJOR GOVERNMENTAL FUNDS -----						
----- GENERAL FUND -----			-- MENTAL HEALTH & DIS. SERVICES FUND --			
	ACTUAL 2021-22	PROJECTED 2022-23	BUDGET 2022-24	ACTUAL 2021-22	PROJECTED 2022-23	BUDGET 2022-24
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ 50,162,659	\$ 54,943,299	\$ 55,384,451	\$ 3,546,372	\$ -	\$ -
Less: Uncollected Delinquent Taxes-Levy Yr	12,813	18,000	12,813	906	-	-
Less: Credits To Taxpayers	2,197,853	2,116,833	2,198,849	155,384	-	-
Net Current Property Taxes	47,951,993	52,808,466	53,172,789	3,390,082	-	-
Delinquent Property Tax Revenue	12,813	18,000	12,813	906	-	-
Penalties, Interest & Costs On Taxes	707,410	640,000	640,000	-	-	-
Other County Taxes	8,056,275	7,727,401	7,618,808	109,943	-	-
Intergovernmental	7,458,150	8,294,759	7,101,640	254,844	-	-
Licenses & Permits	821,563	803,350	769,870	-	-	-
Charges For Services	7,232,592	6,500,304	6,674,962	-	-	-
Use of Money & Property	132,669	1,252,505	1,040,505	3,691	-	-
Miscellaneous	1,280,560	1,713,645	1,145,348	138,071	-	-
Subtotal Revenues	73,654,025	79,758,430	78,176,735	3,897,537	-	-
Other Financing Sources:						
Bond Proceeds	-	-	-	-	-	-
Operating Transfers In	6,537,755	3,552,470	4,870,567	-	-	-
Proceeds of Fixed Asset Sales	-	10,000	10,000	-	-	-
Total Revenues & Other Sources	80,191,780	83,320,900	83,057,302	3,897,537	-	-
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety & Legal Services	36,757,084	40,829,206	41,046,638	-	-	-
Physical Health & Social Services	6,307,195	7,225,938	6,943,112	-	-	-
Mental Health & Disability Services	-	-	-	4,569,877	-	-
County Environment & Education	4,676,055	5,230,923	5,336,331	-	-	-
Roads & Transportation	-	-	-	-	-	-
Government Services to Residents	2,829,805	3,585,569	3,615,277	-	-	-
Administration (interprogram)	12,940,340	14,915,640	15,446,777	-	-	-
Debt Service	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-
Subtotal Expenditures	63,510,479	71,787,276	72,388,135	4,569,877	-	-
Other Financing Uses:						
Operating Transfers Out	18,250,728	14,727,661	14,294,167	-	-	-
Total Expenditures & Other Uses	81,761,207	86,514,937	86,682,302	4,569,877	-	-
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(1,569,427)	(3,194,037)	(3,625,000)	(672,340)	-	-
Beginning Fund Balance - July 1,	\$ 21,199,045	\$ 19,629,618	\$ 16,435,581	\$ 672,340	\$ -	\$ -
Ending Fund Balance - June 30,	\$ 19,629,618	\$ 16,435,581	\$ 12,810,581	\$ -	\$ -	\$ -

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS - THREE YEAR COMPARISON

	----- MAJOR GOVERNMENTAL FUNDS -----					
	----- ARPA -----			----- SECONDARY ROADS -----		
	<u>ACTUAL</u> <u>2021-22</u>	<u>PROJECTED</u> <u>2022-23</u>	<u>BUDGET</u> <u>2022-24</u>	<u>ACTUAL</u> <u>2020-21</u>	<u>PROJECTED</u> <u>2021-22</u>	<u>BUDGET</u> <u>2022-23</u>
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Uncollected Delinquent Taxes-Levy Yr	-	-	-	-	-	-
Less: Credits To Taxpayers	-	-	-	-	-	-
Net Current Property Taxes	-	-	-	-	-	-
Delinquent Property Tax Revenue	-	-	-	-	-	-
Penalties, Interest & Costs On Taxes	-	-	-	-	-	-
Other County Taxes	-	-	-	-	-	-
Intergovernmental	1,103,596	15,203,238	14,811,510	4,661,909	4,371,500	4,368,500
Licenses & Permits	-	-	-	33,975	30,000	30,000
Charges For Services	-	-	-	253,775	481,000	39,789
Use of Money & Property	(115,561)	189,200	379,900	602	121,200	64,600
Miscellaneous	-	-	-	55,875	40,308	19,100
Subtotal Revenues	988,035	15,392,438	15,191,410	5,006,136	5,044,008	4,521,989
Other Financing Sources:						
Bond Proceeds	-	-	-	-	-	-
Operating Transfers In	-	-	-	3,845,000	3,970,000	14,025,000
Proceeds of Fixed Asset Sales	-	-	-	52,010	70,000	70,000
Total Revenues & Other Sources	988,035	15,392,438	15,191,410	8,903,146	9,084,008	18,616,989
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety & Legal Services	-	-	-	-	-	-
Physical Health & Social Services	-	-	-	-	-	-
Mental Health & Disability Services	-	-	-	-	-	-
County Environment & Education	1,103,596	1,928,328	1,086,510	-	-	-
Roads & Transportation	-	-	-	6,519,556	10,425,000	10,145,000
Government Services to Residents	-	-	-	-	-	-
Administration (interprogram)	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Projects	-	-	-	139,972	2,576,000	10,760,000
Subtotal Expenditures	1,103,596	1,928,328	1,086,510	6,659,528	13,001,000	20,905,000
Other Financing Uses:						
Operating Transfers Out	-	13,275,000	13,725,000	-	-	-
Total Expenditures & Other Uses	1,103,596	15,203,328	14,811,510	6,659,528	13,001,000	20,905,000
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(115,561)	189,110	379,900	2,243,618	(3,916,992)	(2,288,011)
Beginning Fund Balance - July 1,	\$ -	\$ (115,561)	\$ 73,549	\$ 6,139,682	\$ 8,383,300	\$ 4,466,308
Ending Fund Balance - June 30,	<u>\$ (115,561)</u>	<u>\$ 73,549</u>	<u>\$ 453,449</u>	<u>\$ 8,383,300</u>	<u>\$ 4,466,308</u>	<u>\$ 2,178,297</u>

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS - THREE YEAR COMPARISON

	----- MAJOR GOVERNMENTAL FUNDS -----					
	----- DEBT SERVICE FUND -----			----- CAPITAL PROJECTS FUND -----		
	ACTUAL 2021-22	PROJECTED 2022-23	BUDGET 2022-24	ACTUAL 2021-22	PROJECTED 2022-23	BUDGET 2022-24
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ 2,969,139	\$ 3,002,098	\$ 3,148,360	\$ -	\$ -	\$ -
Less: Uncollected Delinquent Taxes-Levy Yr	718	399	717	-	-	-
Less: Credits To Taxpayers	128,331	129,469	128,331	-	-	-
Net Current Property Taxes	2,840,090	2,872,230	3,019,312	-	-	-
Delinquent Property Tax Revenue	718	399	717	-	-	-
Other County Taxes	87,097	96,593	94,480	932,485	850,000	850,000
Intergovernmental	1,458,633	1,427,687	1,401,012	432,782	7,000	1,605,000
Charges For Services	-	-	-	-	-	-
Use of Money & Property	4,067	31,300	16,700	20,226	193,200	179,000
Miscellaneous	-	-	-	98,906	36,620	30,000
Subtotal Revenues	4,390,605	4,428,209	4,532,221	1,484,399	1,086,820	2,664,000
Other Financing Sources:						
Bond Proceeds	-	-	-	-	-	-
Bond Premium	-	-	-	-	-	-
Operating Transfers In	-	-	-	10,924,088	25,396,941	12,867,600
Proceeds of Fixed Asset Sales	-	-	-	230,308	152,600	110,000
Total Revenues & Other Sources	4,390,605	4,428,209	4,532,221	12,638,795	26,636,361	15,641,600
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Administration	-	-	-	-	-	-
Debt Service	4,843,146	4,850,700	4,864,399	-	-	-
Capital Projects	-	-	-	11,307,119	28,266,591	22,961,070
Subtotal Expenditures	4,843,146	4,850,700	4,864,399	11,307,119	28,266,591	22,961,070
Other Financing Uses:						
Operating Transfers Out	-	-	-	163,115	641,750	721,000
Total Expenditures & Other Uses	4,843,146	4,850,700	4,864,399	11,470,234	28,908,341	23,682,070
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(452,541)	(422,491)	(332,178)	1,168,561	(2,271,980)	(8,040,470)
Beginning Fund Balance - July 1,	\$ 6,946,919	\$ 6,494,378	\$ 6,071,887	\$ 11,745,552	\$ 12,914,113	\$ 10,642,133
Ending Fund Balance - June 30,	\$ 6,494,378	\$ 6,071,887	\$ 5,739,709	\$ 12,914,113	\$ 10,642,133	\$ 2,601,663

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COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS - THREE YEAR COMPARISON

	----- NONMAJOR FUNDS -----			----- ALL GOVERNMENTAL FUNDS -----		
	<u>ACTUAL</u> <u>2021-22</u>	<u>PROJECTED</u> <u>2022-23</u>	<u>BUDGET</u> <u>2022-24</u>	<u>ACTUAL</u> <u>2021-22</u>	<u>PROJECTED</u> <u>2022-23</u>	<u>BUDGET</u> <u>2022-24</u>
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ 3,340,600	\$ 3,401,927	\$ 3,415,717	\$ 60,018,770	\$ 61,347,324	\$ 61,948,528
Less: Uncollected Delinquent Taxes-Levy Yr	760	317	760	15,197	18,716	14,290
Less: Credits To Taxpayers	143,650	140,836	143,651	2,625,218	2,387,138	2,470,831
Net Current Property Taxes	3,196,190	3,260,774	3,271,306	57,378,355	58,941,470	59,463,407
Delinquent Property Tax Revenue	760	317	760	15,197	18,716	14,290
Penalties, Interest & Costs On Taxes	-	-	-	707,410	640,000	640,000
Other County Taxes	82,168	84,041	83,503	9,267,968	8,758,035	8,646,791
Intergovernmental	158,034	212,250	210,177	15,527,948	29,516,434	29,497,839
Licenses & Permits	-	-	-	855,538	833,350	799,870
Charges For Services	35,339	30,000	32,000	7,521,706	7,011,304	6,746,751
Use of Money & Property	593	17,100	13,800	46,287	1,804,505	1,694,505
Miscellaneous	-	1,441,169	50,294	1,573,412	3,231,742	1,244,742
Subtotal Revenues	3,473,084	5,045,651	3,661,840	92,893,821	110,755,556	108,748,195
Other Financing Sources:						
Bond Proceeds	-	-	-	-	-	-
Bond Premium	-	-	-	-	-	-
Operating Transfers In	-	-	-	21,306,843	32,919,411	31,763,167
Proceeds of Fixed Asset Sales	-	-	-	282,318	232,600	190,000
Total Revenues & Other Sources	3,473,084	5,045,651	3,661,840	114,482,982	143,907,567	140,701,362
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety & Legal Services	-	-	-	36,757,084	40,829,206	41,046,638
Physical Health & Social Services	-	100,000	300,000	6,307,195	7,325,938	7,243,112
Mental Health & Disability Services	-	-	-	4,569,877	-	-
County Environment & Education	601,165	576,241	590,646	6,380,816	7,735,492	7,013,487
Roads & Transportation	-	-	-	6,519,556	10,425,000	10,145,000
Government Services to Residents	-	-	-	2,829,805	3,585,569	3,615,277
Administration (interprogram)	-	-	-	12,940,340	14,915,640	15,446,777
Debt Service	-	-	-	4,843,146	4,850,700	4,864,399
Capital Projects	-	-	-	11,447,091	30,842,591	33,721,070
Subtotal Expenditures	601,165	676,241	890,646	92,594,910	120,510,136	123,095,760
Other Financing Uses:						
Operating Transfers Out	2,893,000	2,975,000	3,023,000	21,306,843	31,619,411	31,763,167
Total Expenditures & Other Uses	3,494,165	3,651,241	3,913,646	113,901,753	152,129,547	154,858,927
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(21,081)	1,394,410	(251,806)	581,229	(8,221,980)	(14,157,565)
Beginning Fund Balance - July 1,	<u>\$ 204,523</u>	<u>\$ 183,442</u>	<u>\$ 1,577,852</u>	<u>\$ 46,908,061</u>	<u>\$ 47,489,290</u>	<u>\$ 39,267,310</u>
Ending Fund Balance - June 30,	<u>\$ 183,442</u>	<u>\$ 1,577,852</u>	<u>\$ 1,326,046</u>	<u>\$ 47,489,290</u>	<u>\$ 39,267,310</u>	<u>\$ 25,109,745</u>

APPROPRIATION SUMMARY BY PROGRAMS WITHIN DEPARTMENT

(excluding transfers and non-budgeted funds)

	<u>Actual 2021-22</u>	<u>Budget 2022-23</u>	<u>Revised Estimate 2022-23</u>	<u>Budget 2023-24</u>	<u>% Change From Prior Budget</u>
ADMINISTRATION	\$ 894,612	\$ 899,304	\$ 926,480	\$ 744,359	-17.2%
General Administration	894,612	899,304	926,480	744,359	-17.2%
ATTORNEY	\$ 5,518,864	\$ 5,920,480	\$ 5,890,523	\$ 6,064,088	2.4%
County Attorney Administration	387,853	479,267	482,591	377,244	-21.3%
Prosecution / Legal	3,783,559	4,161,327	4,206,590	4,323,946	3.9%
Risk Management	1,347,452	1,279,886	1,201,342	1,362,898	6.5%
AUDITOR	\$ 1,909,242	\$ 2,157,943	\$ 2,256,080	\$ 2,205,574	2.2%
Auditor Administration	308,212	281,713	313,322	230,377	-18.2%
Elections	827,398	1,095,337	1,152,990	1,208,002	10.3%
Business Finance	494,252	475,463	482,947	459,128	-3.4%
Taxation	279,380	305,430	306,821	308,067	0.9%
CAPITAL IMPROVEMENTS	\$ 11,307,120	\$ 28,391,500	\$ 28,266,591	\$ 22,961,070	-19.1%
General Capital Improvements	9,870,511	25,487,500	25,339,841	19,340,070	-24.1%
Conservation Capital Projects	1,436,609	2,904,000	2,926,750	3,621,000	24.7%
COMMUNITY SERVICES	\$ 5,541,581	\$ 1,549,028	\$ 1,561,666	\$ 1,675,670	8.2%
Community Services Administration	176,462	23,015	23,334	23,383	1.6%
General Relief	472,307	521,523	526,840	513,709	-1.5%
Veteran Services	135,169	168,805	168,767	167,953	-0.5%
Chemical Dep & Other Services	38,798	43,850	42,600	143,750	227.8%
MH / D Services	4,415,695	-	-	-	N/A
Benefits Program	302,610	241,920	243,864	244,991	1.3%
County Mental Health Workforce	540	549,915	556,261	581,884	5.8%
CONSERVATION (net of golf course)	\$ 3,965,010	\$ 4,350,405	\$ 4,397,471	\$ 4,405,262	1.3%
Conservation Administration	599,415	633,716	617,533	586,013	-7.5%
Parks & Recreation	2,978,424	3,294,850	3,355,945	3,395,080	3.0%
Wapsi River Environmental Center	387,171	421,839	423,993	424,169	0.6%
DEBT SERVICES	\$ 4,843,146	\$ 4,850,800	\$ 4,850,700	\$ 4,864,399	0.3%
Solid Waste Bonds	560,931	564,632	564,632	563,831	-0.1%
SECC Equipment Bonds	2,338,000	2,332,750	2,332,650	2,336,750	0.2%
PSA Lease	1,944,215	1,953,418	1,953,418	1,963,818	0.5%
FACILITY & SUPPORT SERVICES	\$ 3,708,584	\$ 4,836,335	\$ 4,665,894	\$ 4,881,287	0.9%
FSS Administration	166,094	178,889	180,045	184,334	3.0%
Maint of Buildings & Grounds	2,197,485	3,009,913	2,858,683	3,040,821	1.0%
Custodial Services	850,295	944,518	941,147	915,123	-3.1%
Support Services	494,710	703,015	686,019	741,009	5.4%

APPROPRIATION SUMMARY BY PROGRAMS WITHIN DEPARTMENT

(excluding transfers and non-budgeted funds)

	<u>Actual 2021-22</u>	<u>Budget 2022-23</u>	<u>Revised Estimate 2022-23</u>	<u>Budget 2023-24</u>	<u>% Change From Prior Budget</u>
HEALTH DEPARTMENT	\$ 6,136,623	\$ 7,758,557	\$ 7,752,619	\$ 7,135,160	-8.0%
Administration	1,275,837	1,333,032	1,343,131	1,348,851	1.2%
Clinical Services	1,241,731	1,466,460	1,475,940	1,418,421	-3.3%
Community Health	862,427	1,246,699	1,491,940	856,408	-31.3%
Correctional Health	1,230,950	1,643,693	1,649,673	1,505,979	-8.4%
Environmental Health	801,892	907,462	910,267	916,194	1.0%
Family Health	723,786	1,161,211	881,668	1,089,307	-6.2%
HUMAN RESOURCES	\$ 425,730	\$ 539,014	\$ 540,694	\$ 607,878	12.8%
Human Resource Management	425,730	539,014	540,694	607,878	12.8%
HUMAN SERVICES	\$ 78,772	\$ 86,452	\$ 86,452	\$ 84,452	-2.3%
Administrative Support	78,772	86,452	86,452	84,452	-2.3%
INFORMATION TECHNOLOGY	\$ 3,302,284	\$ 3,418,092	\$ 3,523,647	\$ 3,604,092	5.4%
Administration	179,679	187,867	188,356	191,755	2.1%
Information Processing	3,122,605	3,230,225	3,335,291	3,412,337	5.6%
NON-DEPARTMENTAL	\$ 1,769,499	\$ 4,234,163	\$ 3,192,058	\$ 3,827,586	-9.6%
Non-Departmental	408,697	938,950	856,200	2,171,176	131.2%
ARPA	1,103,596	3,000,000	1,928,328	1,086,510	-63.8%
Opioid Settlement	-	-	100,000	300,000	N/A
Court Support Costs	63,144	66,500	70,500	73,500	10.5%
Other Law Enforcement Costs	73,720	70,000	73,000	75,000	7.1%
Centralized Fleet Maintenance	120,342	158,713	164,030	121,400	-23.5%
PLANNING & DEVELOPMENT	\$ 471,680	\$ 535,108	\$ 539,652	\$ 581,069	8.6%
P & D Administration	156,555	187,858	188,782	202,178	7.6%
Code Enforcement	307,762	332,050	335,670	335,191	0.9%
Tax Deed Properties	7,363	15,200	15,200	43,700	187.5%
RECORDER	\$ 815,823	\$ 939,619	\$ 938,951	\$ 919,772	-2.1%
Recorder Administration	192,859	203,023	203,430	206,474	1.7%
Public Records	438,501	536,724	534,337	502,598	-6.4%
Vital Records	184,463	199,872	201,184	210,700	5.4%

APPROPRIATION SUMMARY BY PROGRAMS WITHIN DEPARTMENT

(excluding transfers and non-budgeted funds)

	<u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Revised</u> <u>Estimate</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
SECONDARY ROADS	<u>\$ 6,659,528</u>	<u>\$ 10,877,500</u>	<u>\$ 13,001,000</u>	<u>\$ 20,905,000</u>	92.2%
Administration	299,509	366,000	366,000	381,000	4.1%
Engineering	582,277	799,500	1,430,500	927,500	16.0%
Bridges & Culverts	202,387	285,000	285,000	505,000	77.2%
Roads	2,607,585	3,515,500	3,565,500	3,823,000	8.7%
Snow & Ice Control	411,628	605,000	605,000	625,000	3.3%
Traffic Controls	368,334	381,000	387,500	471,000	23.6%
Road Clearing	404,929	376,000	376,000	396,000	5.3%
New Equipment	432,979	850,000	1,250,000	980,000	15.3%
Equipment Operations	1,078,355	1,473,500	1,563,500	1,686,000	14.4%
Tools, Materials & Supplies	69,459	126,000	126,000	125,500	-0.4%
Real Estate & Buildings	62,114	425,000	470,000	225,000	-47.1%
Roadway Construction	139,972	1,675,000	2,576,000	10,760,000	542.4%
SHERIFF	<u>\$ 19,308,132</u>	<u>\$ 21,115,653</u>	<u>\$ 21,500,706</u>	<u>\$ 21,532,184</u>	2.0%
Sheriff Administration	678,341	748,521	763,764	696,564	-6.9%
Patrol	4,555,605	5,595,184	5,636,642	5,379,017	-3.9%
Corrections Division	12,100,526	12,693,645	13,037,154	13,109,743	3.3%
Civil Investigation Division	1,539,156	1,623,351	1,603,656	1,883,056	16.0%
Support Services Division	434,504	454,952	459,490	463,804	1.9%
SUPERVISORS	<u>\$ 350,359</u>	<u>\$ 403,982</u>	<u>\$ 393,982</u>	<u>\$ 404,431</u>	0.1%
Supervisors, Board of	350,359	403,982	393,982	404,431	0.1%
TREASURER	<u>\$ 2,775,781</u>	<u>\$ 3,055,240</u>	<u>\$ 3,052,748</u>	<u>\$ 2,956,062</u>	-3.2%
Treasurer Administration	217,708	228,865	229,546	232,886	1.8%
Tax Administration	575,860	628,776	636,580	609,789	-3.0%
Motor Vehicle Registration-CH	593,066	809,031	816,516	649,123	-19.8%
County General Store	520,258	519,268	522,612	638,880	23.0%
Accounting/Finance	868,889	869,300	847,494	825,384	-5.1%
YOUTH JUSTICE AND REHABILITATION CENTER	<u>\$ 1,924,223</u>	<u>\$ 2,335,186</u>	<u>\$ 2,257,633</u>	<u>\$ 2,232,252</u>	-4.4%
Juvenile Detention Center	1,674,652	2,022,683	1,903,199	1,862,902	-7.9%
Emergency Youth Shelter	9,938	50,000	50,000	50,000	0.0%
In-Home Care	13,814	12,561	9,974	19,347	54.0%
GPS Monitoring	58,146	52,572	62,572	74,156	41.1%
Youth Centered Meetings & Restorative Justice	167,673	197,370	205,188	196,312	-0.5%
Pre-Charge Diversion	-	-	26,700	29,535	N/A

APPROPRIATION SUMMARY BY PROGRAMS WITHIN DEPARTMENT

(excluding transfers and non-budgeted funds)

	<u>Actual 2021-22</u>	<u>Budget 2022-23</u>	<u>Revised Estimate 2022-23</u>	<u>Budget 2023-24</u>	<u>% Change From Prior Budget</u>
AUTHORIZED AGENCIES:					
BI-STATE REGIONAL COMMISSION	<u>\$ 61,885</u>	<u>\$ 94,755</u>	<u>\$ 82,500</u>	<u>\$ 85,000</u>	-10.3%
Regional Planning/Technical Assistance	61,885	77,355	82,500	85,000	9.9%
Legislative Contract	-	17,400	-	-	-100.0%
CENTER FOR ALCOHOL/DRUG SERVICES	<u>\$ 630,820</u>	<u>\$ 688,331</u>	<u>\$ 688,331</u>	<u>\$ -</u>	-100.0%
Outpatient Services	36,517	40,000	40,000	-	-100.0%
Residential Services	270,812	295,432	295,432	-	-100.0%
Jail Based Assessment & Treatment	141,991	154,899	154,899	-	0.0%
Inmate Substance Abuse Treatment	91,667	100,000	100,000	-	0.0%
Criminal Justice Client Case Mgmt	89,833	98,000	98,000	-	0.0%
CENTER FOR ACTIVE SENIORS, INC.	<u>\$ 213,750</u>	<u>\$ 213,750</u>	<u>\$ 213,750</u>	<u>\$ -</u>	-100.0%
Outreach to Older Persons	165,614	165,614	165,614	-	-100.0%
Day Care for Older Persons	48,136	48,136	48,136	-	-100.0%
COMMUNITY HEALTH CARE	<u>\$ 302,067</u>	<u>\$ 302,067</u>	<u>\$ 302,067</u>	<u>\$ 302,067</u>	0.0%
Health Services-Comm Services	302,067	302,067	302,067	302,067	0.0%
EMERGENCY MANAGEMENT AGENCY	<u>\$ 8,750,000</u>	<u>\$ 8,875,000</u>	<u>\$ 8,875,000</u>	<u>\$ 9,175,000</u>	3.4%
Emergency Preparedness	250,000	310,000	310,000	355,000	14.5%
Emergency Communications (SECC)	8,500,000	8,565,000	8,565,000	8,820,000	3.0%
DURANT AMBULANCE	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	0.0%
Durant-Emergency Care & Transfer	20,000	20,000	20,000	20,000	0.0%
COUNTY LIBRARY	<u>\$ 601,165</u>	<u>\$ 576,241</u>	<u>\$ 576,241</u>	<u>\$ 590,646</u>	2.5%
Library Resources & Services	601,165	576,241	576,241	590,646	2.5%
MEDIC AMBULANCE	<u>\$ 170,178</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>	0.0%
Medic Ambulance Service	170,178	200,000	-	200,000	0.0%
Visit Quad Cities	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	0.0%
Regional Tourism Development	70,000	70,000	70,000	70,000	0.0%
QC DEVELOPMENT GROUP	<u>\$ 68,454</u>	<u>\$ 74,000</u>	<u>\$ 86,700</u>	<u>\$ 61,400</u>	-17.0%
Quad Cities First	38,454	44,000	39,300	44,000	0.0%
GDRC	30,000	30,000	30,000	-	0.0%
Legislative Contract	-	-	17,400	17,400	0.0%
TOTAL ALL DEPTS/AGENCIES	<u>\$ 92,594,910</u>	<u>\$ 119,368,505</u>	<u>\$ 120,510,136</u>	<u>\$ 123,095,760</u>	3.1%

ASSESSED AND TAXABLE VALUES OF TAXABLE PROPERTY

TEN FISCAL YEAR COMPARISON

Fiscal Year	----- Real Property -----		----- Utilities -----	
	<u>Taxable Value</u>	<u>Assessed Value</u>	<u>Taxable Value</u>	<u>Assessed Value</u>
2014-15	\$ 7,240,638,632	\$ 12,109,481,489	\$ 394,987,689	\$ 538,804,065
2015-16	7,319,187,974	12,162,390,696	395,641,402	615,595,708
2016-17	7,597,944,724	12,779,295,631	391,113,465	649,309,189
2017-18	7,852,430,879	13,094,122,976	374,014,313	612,028,444
2018-19	8,310,742,928	13,887,123,403	388,373,917	712,185,371
2019-20	8,716,555,374	14,284,438,067	385,887,791	752,734,311
2020-21	9,005,278,205	14,902,311,117	373,497,069	783,621,853
2021-22	9,284,059,246	15,208,688,370	359,446,370	802,601,606
2022-23	9,626,734,207	16,248,152,911	406,794,566	907,408,532
2023-24	9,740,495,041	16,706,717,407	372,279,726	1,027,048,545

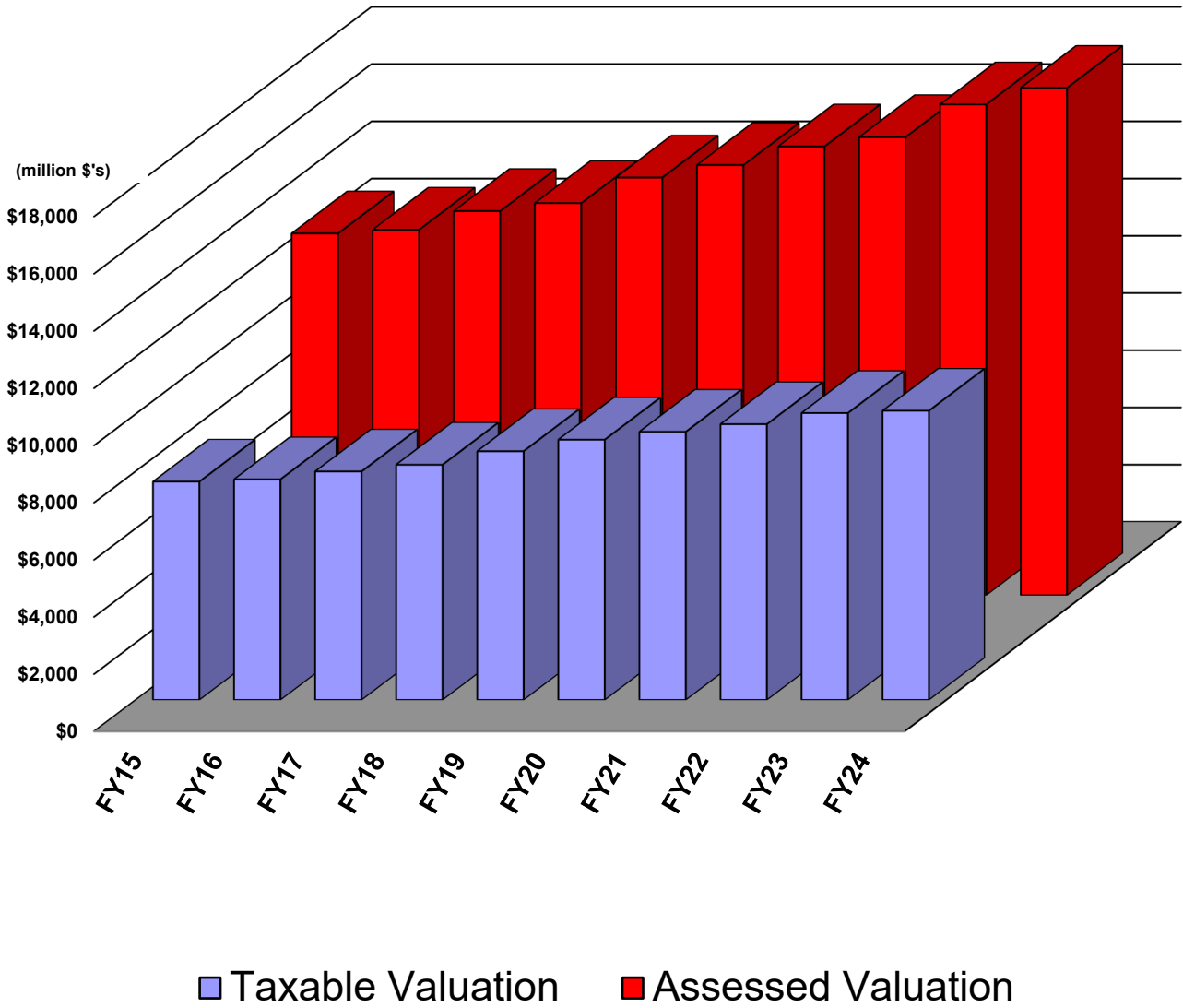
Note: Taxes are not assessed on Personal Property.

ASSESSED AND TAXABLE VALUES OF TAXABLE PROPERTY TEN FISCAL YEAR COMPARISON

----- Total -----		Ratio	Tax
<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Increment</u>
<u>Value</u>	<u>Value</u>	<u>to</u>	<u>Financing</u>
		<u>Assessed</u>	<u>District</u>
		<u>Value</u>	<u>Values</u>
\$ 7,635,626,321	\$ 12,648,285,554	60.37%	\$ 406,555,742
7,714,829,376	12,777,986,404	60.38%	425,111,551
7,989,058,189	13,428,604,820	59.49%	413,836,841
8,226,445,192	13,706,151,420	60.02%	449,518,457
8,699,116,845	14,599,308,774	59.59%	439,662,541
9,102,443,165	15,037,172,378	60.53%	436,750,524
9,378,775,274	15,685,932,970	59.79%	469,701,411
9,643,505,616	16,011,289,976	60.23%	532,941,840
10,033,528,773	17,155,561,443	58.49%	534,009,105
10,112,774,767	17,733,765,952	57.03%	555,184,677

TAXABLE VALUATIONS vs 100% ASSESSMENTS

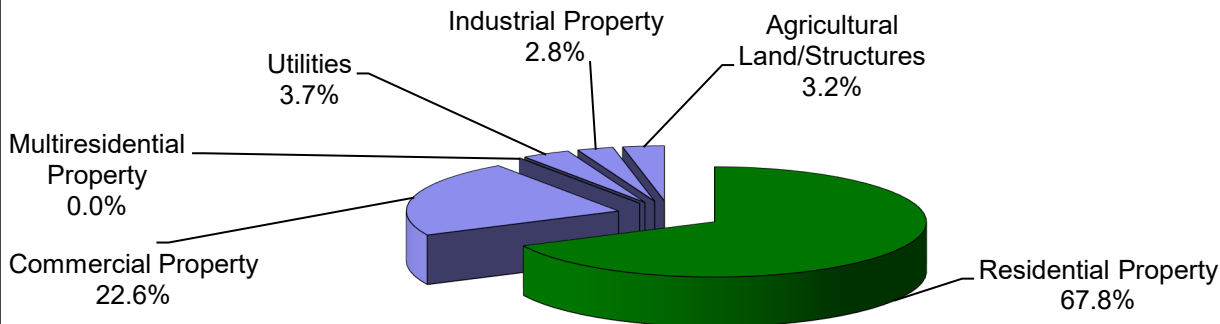
TEN YEAR COMPARISON (in million \$'s)



Currently due to a State applied rollback to residential, commercial, industrial & ag property, taxable values are only at 57.0% of the County's fully assessed property values, which is 1.5% lower than the previous year.

TAXABLE VALUATION BY CLASS OF PROPERTY

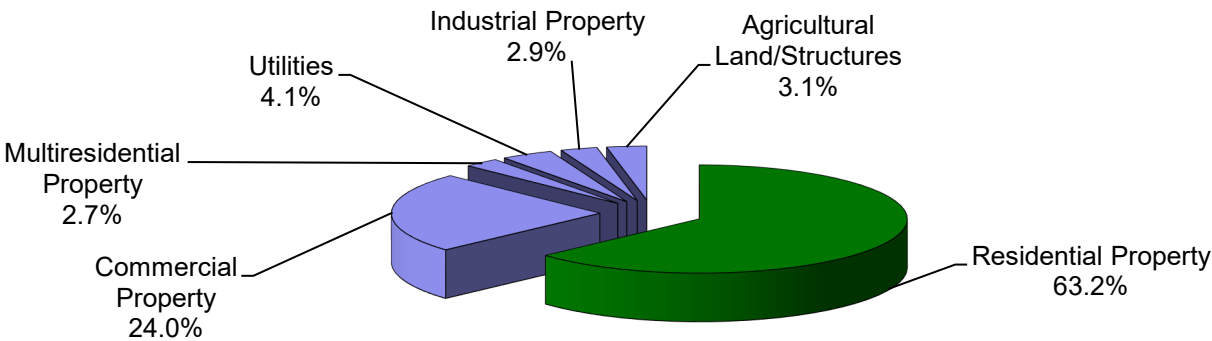
FY24 TAXABLE VALUATION



Total Tax Base: \$10,112,774,767

Residential property valuations represent over half of the County's tax base. Residential valuations would represent 72.8%, however, the State mandated rollback percentage shifts the tax burden to other classes. Multiresidential classification was moved to Residential classification as of FY 2024. Additionally, Commercial and Industrial has a new tiered valuation in FY 2024. The growth in tax base between years was 0.8%.

FY23 TAXABLE VALUATION



Total Tax Base: \$10,033,528,773

TAXABLE PROPERTY VALUATION COMPARISON

	January 1,2021 For FY23	% of Total	January 1,2022 For FY24	% of Total	Amount Change	% Change
COUNTY-WIDE						
Residential Property	\$ 6,342,678,065	63.2%	\$ 6,858,833,949	67.8%	\$ 516,155,884	8.1%
Commercial Property	2,411,349,998	24.0%	2,283,889,988	22.6%	(127,460,010)	-5.3%
Multiresidential	274,960,679	2.7%	-	0.0%	(274,960,679)	-100.0%
Utilities	406,794,566	4.1%	372,279,726	3.7%	(34,514,840)	-8.5%
Industrial Property	287,265,565	2.9%	278,154,221	2.8%	(9,111,344)	-3.2%
Agricultural Land/Structures	310,479,900	3.1%	319,616,883	3.2%	9,136,983	2.9%
All Classes	<u>\$ 10,033,528,773</u>	<u>100.0%</u>	<u>\$ 10,112,774,767</u>	<u>100.0%</u>	<u>\$ 79,245,994</u>	<u>0.8%</u>

UNINCORPORATED AREAS						
Residential Property	\$ 805,010,731	66.4%	\$ 836,182,889	67.9%	\$ 31,172,158	3.9%
Commercial Property	51,249,751	4.2%	45,823,764	3.7%	(5,425,987)	-10.6%
Multiresidential	8,966,592	0.7%	-	0.0%	(8,966,592)	-100.0%
Utilities	77,452,100	6.4%	71,404,951	5.8%	(6,047,149)	-7.8%
Industrial Property	1,716,129	0.1%	1,416,026	0.1%	(300,103)	-17.5%
Agricultural Land/Structures	268,531,706	22.1%	277,553,110	22.5%	9,021,404	3.4%
Total	<u>\$ 1,212,927,009</u>	<u>100.0%</u>	<u>\$ 1,232,380,740</u>	<u>100.0%</u>	<u>\$ 19,453,731</u>	<u>1.6%</u>

Property in Cities	\$ 8,820,601,764	87.9%	\$ 8,880,394,027	87.8%	\$ 59,792,263	0.7%
Property in Rural Areas	1,212,927,009	12.1%	1,232,380,740	12.2%	19,453,731	1.6%
Total	<u>\$ 10,033,528,773</u>	<u>100.0%</u>	<u>\$ 10,112,774,767</u>	<u>100.0%</u>	<u>\$ 79,245,994</u>	<u>0.8%</u>

EXCLUDED VALUES FROM COUNTY'S OVERALL TAX BASE:	January 1,2021 For FY23	January 1,2022 For FY24	Amount Change	% Change
Tax Increment Financing District Values	\$ 534,009,105	\$ 555,184,677	\$ 21,175,572	4.0%
Military Exemptions	13,219,576	12,513,964	(705,612)	-5.3%
Utilities/Railroads Rollback Amount	500,613,966	654,768,819	154,154,853	30.8%
Ag Land/Structures Rollback Amount	38,212,500	29,146,157	(9,066,343)	-23.7%
Commercial Rollback Amount	299,087,374	456,050,655	156,963,281	52.5%
Industrial	41,139,594	49,109,200	7,969,606	19.4%
Multiresidential	165,207,795	-	(165,207,795)	-100.0%
Residential Rollback Amount	5,530,542,760	5,864,217,713	333,674,953	6.0%
Total Rollback Loss	<u>\$ 6,574,803,989</u>	<u>\$ 7,053,292,544</u>	<u>\$ 478,488,555</u>	<u>7.3%</u>
Total Excluded Values	<u>\$ 7,122,032,670</u>	<u>\$ 7,620,991,185</u>	<u>\$ 498,958,515</u>	<u>7.0%</u>
Percent of Tax Base Excluded	<u>41.5%</u>	<u>43.0%</u>		
100% Valuation	<u>\$ 17,155,561,443</u>	<u>\$ 17,733,765,952</u>	<u>\$ 578,204,509</u>	<u>3.4%</u>

PROPERTY TAX LEVY COMPARISON ALL FUNDS

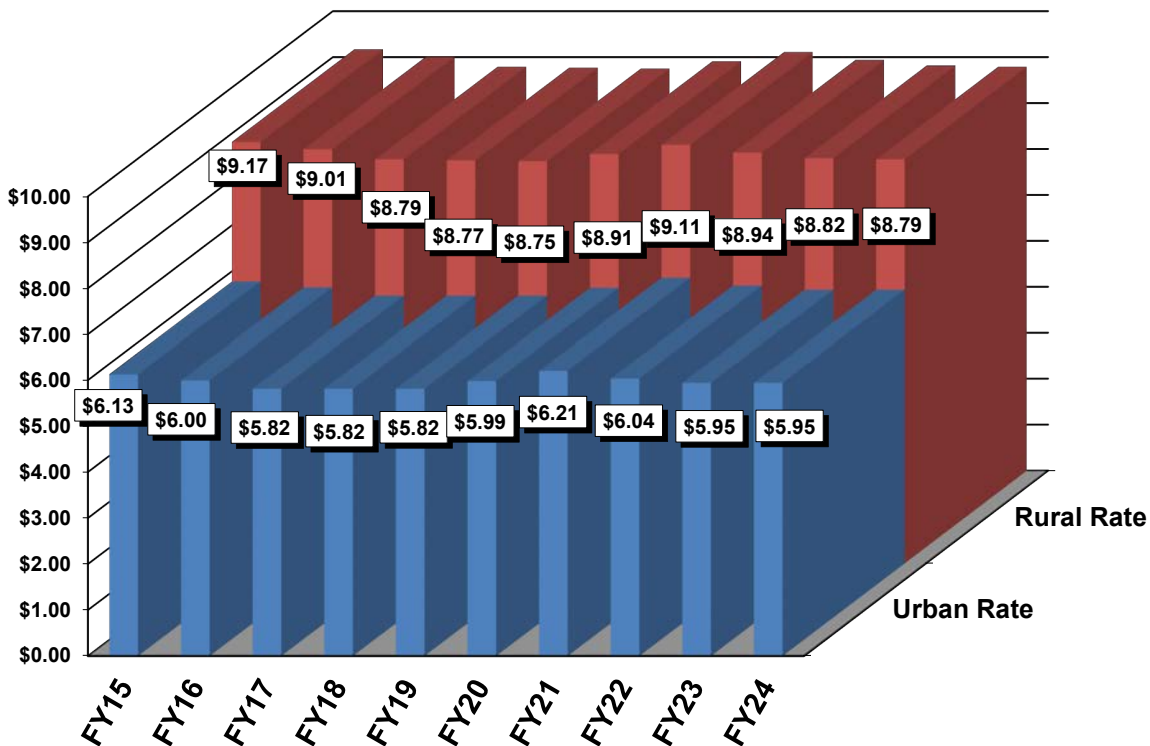
	----- 2022-23 Budget -----		----- 2023-24 Budget -----			
	<u>Levy Amount</u>	<u>Levy Rate Per \$1,000 Taxable Valuation</u>	<u>Levy Amount</u>	<u>Levy Rate Per \$1,000 Taxable Valuation</u>	<u>Levy Dollars Amount % Incr -Decr</u>	<u>Levy Rate Amount % Incr -Decr</u>
General Fund	\$ 56,759,787	\$ 5.65701	\$ 57,099,136	\$ 5.64623	0.6%	-0.2%
Special Revenue Fund						
Debt Service Fund	\$ 3,096,168	\$ 0.29299	\$ 3,240,568	\$ 0.30377	4.7%	3.7%
Total County-Wide Levy	\$ 59,855,955	\$ 5.95000 ⁽¹⁾	\$ 60,339,704	\$ 5.95000	0.8%	0.0%
Special Revenue Fund (rural only)						
Rural Services Basic	\$ 3,481,144	\$ 2.87004 ⁽²⁾	\$ 3,494,639	\$ 2.83568	0.4%	-1.2%
Total Gross Levy	\$ 63,337,099	\$ 8.82004	\$ 63,834,343	\$ 8.78568	0.8%	-0.4%
Less State Replacement Credits Against Levied Taxes	\$ 2,387,138		\$ 2,470,831		3.5%	
Total Net Levy	<u>\$ 60,949,961</u>	<u>\$ 8.82004</u> ⁽³⁾	<u>\$ 61,363,512</u>	<u>\$ 8.78568</u>	0.7%	-0.4%

⁽¹⁾ Corporate rate levied against property in incorporated areas (cities)

⁽²⁾ Levied in the unincorporated areas only for Secondary Roads and for participation in the County Library System

⁽³⁾ Rural rate levied against property in unincorporated areas (townships)

TEN YEAR LEVY RATE COMPARISON



The FY21 rate increased to fund requested organizational changes and debt service for the 2019 bond issuance. The state mandated a reduction of mental health property taxes after the budget was adopted in 2022. The above rate reflects the change in levies. The County was able to reduce the levy rates in 2023 in part due to the elimination of the Mental Health and Disability Services Levy reduced to \$0. The Board made the decision to keep the Urban Rate the same at \$5.95 for 2024.

TAX LEVIES AND LEVY RATES

TEN YEAR HISTORICAL COMPARISON

Fiscal Year	Gross Tax Levy ⁽¹⁾	Percent Change In Levy ⁽¹⁾	Urban Levy Rate ⁽²⁾	Rural Levy Rate ⁽³⁾
2014-15	\$ 49,773,216	2.8%	\$ 6.13204	\$ 9.17530
2015-16	\$ 49,314,403	-0.9%	\$ 6.00377	\$ 9.01072
2016-17	\$ 49,572,552	0.5%	\$ 5.82228	\$ 8.78518
2017-18	\$ 51,015,046	2.9%	\$ 5.82167	\$ 8.76857
2018-19	\$ 53,917,024	5.7%	\$ 5.82167	\$ 8.74885
2019-20	\$ 57,927,714	7.4%	\$ 5.99401	\$ 8.90566
2020-21	\$ 61,726,472	6.6%	\$ 6.21303	\$ 9.11440
2021-22	\$ 61,844,318	0.2%	\$ 6.04197	\$ 8.94102
2022-23	\$ 63,337,099	2.4%	\$ 5.95000	\$ 8.82004
2022-23	\$ 63,834,343	0.8%	\$ 5.95000	\$ 8.78568

⁽¹⁾ Includes State replacement credits against levies taxes and utility replacement dollars.

⁽²⁾ Urban levy rate per \$1,000 taxable valuation levied against property in incorporated areas (cities)

⁽³⁾ Rural levy rate per \$1,000 taxable valuation levied against property in unincorporated areas (townships)

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - LONG RANGE PLAN GENERAL FUND

	<u>ACTUAL 2020-</u> <u>21</u>	<u>PROJECTED</u> <u>2021-22</u>	<u>BUDGET 2022-</u> <u>23</u>	<u>PROJECTED</u> <u>2023-24</u>	<u>PROJECTED</u> <u>2024-25</u>	<u>PROJECTED</u> <u>2025-26</u>
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ 47,964,806	\$ 52,826,466	\$ 53,185,602	\$ 54,887,541	\$ 56,643,943	\$ 58,456,549
Other County Taxes/TIF Revenue	8,763,685	8,367,401	8,258,808	8,547,866	8,847,042	9,156,688
Intergovernmental	7,458,150	8,294,759	7,101,640	7,321,791	7,548,766	7,782,778
Licenses & Permits	821,563	803,350	769,870	800,665	832,691	865,999
Charges For Services	7,232,592	6,500,304	6,674,962	6,828,486	6,985,541	7,146,209
Use of Money & Property	132,669	1,252,505	1,040,505	1,040,505	1,040,505	1,040,505
Fees, Forfeitures and Miscellaneous	<u>1,280,560</u>	<u>1,713,645</u>	<u>1,145,348</u>	<u>1,173,982</u>	<u>1,203,331</u>	<u>1,233,415</u>
Subtotal Revenues	73,654,025	79,758,430	78,176,735	80,600,836	83,101,819	85,682,142
Other Financing Sources:						
Operating Transfers In and assets sold	<u>6,537,755</u>	<u>3,562,470</u>	<u>4,880,567</u>	<u>5,016,084</u>	<u>5,166,567</u>	<u>5,321,564</u>
Total Revenues & Other Sources	80,191,780	83,320,900	83,057,302	85,616,920	88,268,386	91,003,706

EXPENDITURES & OTHER FINANCING USES

Operating:						
Salaries	29,436,860	33,290,932	34,042,379	35,488,159	36,995,341	38,566,533
Benefits	11,746,671	13,844,853	13,497,669	14,267,036	15,080,257	15,939,832
Capital Outlay	146,350	166,653	219,853	219,853	219,853	219,853
Purchases Services & Expenses	19,808,369	22,222,279	22,365,535	22,938,944	23,523,772	24,120,037
Supplies & Materials	<u>2,372,229</u>	<u>2,262,559</u>	<u>2,262,699</u>	<u>2,382,622</u>	<u>2,508,901</u>	<u>2,641,873</u>
Subtotal Expenditures	63,510,479	71,787,276	72,388,135	75,296,614	78,328,124	81,488,128
Other Financing Uses:						
Transfers out	<u>18,250,728</u>	<u>14,727,661</u>	<u>14,294,167</u>	<u>10,021,094</u>	<u>11,826,729</u>	<u>12,314,431</u>
Total Expenditures & Other Uses	81,761,207	86,514,937	86,682,302	85,317,708	90,154,853	93,802,558
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	<u>\$ (1,569,427)</u>	<u>\$ (3,194,037)</u>	<u>\$ (3,625,000)</u>	<u>\$ 299,212</u>	<u>\$ (1,886,467)</u>	<u>\$ (2,798,853)</u>

Revenue / Use	Trend
Taxes Levied on Property	3.2% 5 year trend, stable tax rate, State movement for 3% limitation on Residential property
Other County Taxes/TIF Revenue	4.4% Trend rate 2019 - 2024, less reserve; combination Local Option Sales Tax and other taxable valuation.
Intergovernmental	3.5% Trend based on net flat state intergovernmental and unknown federal intergov. revenue, less commercial and industrial rollback backfill dollars through sunset.
Licenses & Permits	1.4% Trend rate 2019 - 2024
Charges For Services	2.3% Trend rate 2019 - 2024
Use of Money & Property	Flat due to unknown Federal Reserve Rates
Fees, Forfeitures and Miscellaneous	2.5% Trend rate 2019 - 2024
Salaries	5.3% Net cost of living and step wage increases per year, less turnover, plus unknown inflationary costs of 1.0%; staffing adjustments
Benefits	5.7% Net Cost of insurance / wage related benefits per year.
Capital Outlay	0% Allowable growth budget guideline / strategic planning.
Purchases Services & Expenses	0% Allowable growth budget guideline / strategic planning, plus departmental selected adjustments of 3.1% inflationary trend.
Supplies & Materials	0% Allowable growth budget guideline / strategic planning, 5.36% trend adjusted by departments offset by purchase services and expenses.
Conclusion	Future revenue growth will provide for current operating expenditures as long as taxes levied on property continue to grow based on the 10 year average growth rate. Flexibility in programing is available. The County generally spends between 92% and 98% of expenditures. The excess of expenditures and transfers out is tied to excess budgetary savings transferred to the capital fund by approximately \$3,800,000 in FY 2025, \$300,000 in FY 2026 and \$2,000,000 in FY 2025.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

ARPA GRANT FUND

	<u>ACTUAL</u> <u>2021-22</u>	<u>PROJECTED</u> <u>2022-23</u>	<u>BUDGET</u> <u>2023-24</u>	<u>PROJECTED</u> <u>2024-25</u>	<u>PROJECTED</u> <u>2025-26</u>	<u>PROJECTED</u> <u>2026-27</u>
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other County Taxes/TIF Revenue	-	-	-	-	-	-
Intergovernmental	1,103,596	15,203,238	14,811,510	2,473,806	-	-
Licenses & Permits	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Use of Money & Property	(115,561)	189,200	379,900	200,000	-	-
Fees, Forfeitures and Miscellaneous	-	-	-	-	-	-
Subtotal Revenues	988,035	15,392,438	15,191,410	2,673,806	-	-
Other Financing Sources:						
Operating Transfers In and assets sold	-	-	-	-	-	-
Total Revenues & Other Sources	988,035	15,392,438	15,191,410	2,673,806	-	-
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Purchases Services & Expenses	1,103,596	1,928,328	1,086,510	1,073,806	-	-
Supplies & Materials	-	-	-	-	-	-
Subtotal Expenditures	1,103,596	1,928,328	1,086,510	1,073,806	-	-
Other Financing Uses:						
Transfers out	-	13,275,000	13,725,000	1,600,000	-	-
Total Expenditures & Other Uses	1,103,596	15,203,328	14,811,510	2,673,806	-	-
Excess Of Revenues & Other Sources						
over(under) Expenditures & Other Uses	\$ (115,561)	\$ 189,110	\$ 379,900	\$ -	\$ -	\$ -

	Trend
Taxes Levied on Property	N/A
Other County Taxes/TIF Revenue	N/A
Intergovernmental	Grant amount is limited to \$33,592,150.
Licenses & Permits	N/A
Charges For Services	N/A
Use of Money & Property	Interest income will be estimated in future years.
Fees, Forfeitures and Miscellaneous	N/A
Salaries	N/A
Benefits	N/A
Capital Outlay	N/A
Purchases Services & Expenses	Contractual amounts for housing and tourism
Supplies & Materials	N/A
Conclusion	The fund will fully utilize all resources by December 31, 2024. If amounts are under expended expenditures will occur in FY 2025 or FY 2026 for obligated projects.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - LONG RANGE PLAN SECONDARY ROADS

	<u>ACTUAL 2021:</u> <u>22</u>	<u>PROJECTED</u> <u>2022-23</u>	<u>BUDGET</u> <u>2023-24</u>	<u>PROJECTED</u> <u>2024-25</u>	<u>PROJECTED</u> <u>2025-26</u>	<u>PROJECTED</u> <u>2026-27</u>
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other County Taxes/TIF Revenue	-	-	-	-	-	-
Intergovernmental	4,661,909	4,371,500	4,368,500	4,412,185	4,456,307	4,500,870
Licenses & Permits	33,975	30,000	30,000	30,000	30,300	30,603
Charges For Services	253,775	481,000	39,789	40,000	40,400	40,804
Use of Money & Property	602	121,200	64,600	64,600	64,600	64,600
Fees, Forfeitures and Miscellaneous	55,875	40,308	19,100	19,100	19,100	19,100
Subtotal Revenues	5,006,136	5,044,008	4,521,989	4,565,885	4,610,707	4,655,977
Other Financing Sources:						
Operating Transfers In and assets sold	3,897,010	4,040,000	14,095,000	4,145,750	4,145,750	4,398,226
Total Revenues & Other Sources	8,903,146	9,084,008	18,616,989	8,711,635	8,756,457	9,054,203
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Secondary Roads	6,659,528	13,001,000	20,905,000	7,107,111	7,586,269	6,416,992
Subtotal Expenditures	6,659,528	13,001,000	20,905,000	7,107,111	7,586,269	6,416,992
Other Financing Uses:						
Transfers out	-	-	-	-	-	-
Total Expenditures & Other Uses	6,659,528	13,001,000	20,905,000	7,107,111	7,586,269	6,416,992
Excess Of Revenues & Other Sources						
over(under) Expenditures & Other Uses	\$ 2,243,618	\$ (3,916,992)	\$ (2,288,011)	\$ 1,604,524	\$ 1,170,188	\$ 2,637,211

	Trend
Intergovernmental	Estimated 1% growth
Licenses & Permits	0% Net growth of rate vs volume.
Charges For Services	0% Net growth of rate vs volume.
Use of Money & Property	0% Growth
Fees, Forfeitures and Miscellaneous	0% Growth
Secondary Roads	1.0% Salary growth; 3.2 % benefit growth; 1% contractor growth; capital project projections
Conclusion	Funding provides for current operating and long term capital investment. Drawdowns are tied to funding for capital projects and prior year savings.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - LONG RANGE PLAN DEBT SERVICE FUND

	<u>ACTUAL</u> <u>2021-22</u>	<u>PROJECTED</u> <u>2022-23</u>	<u>BUDGET</u> <u>2023-24</u>	<u>PROJECTED</u> <u>2024-25</u>	<u>PROJECTED</u> <u>2025-26</u>	<u>PROJECTED</u> <u>2026-27</u>
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ 2,840,808	\$ 2,872,629	\$ 3,020,029	\$ 3,194,218	\$ 214,250	\$ -
Other County Taxes/TIF Revenue	87,097	96,593	94,480	107,720	20,000	-
Intergovernmental	1,458,633	1,427,687	1,401,012	1,201,431	1,192,931	1,019,231
Use of Money & Property	<u>4,067</u>	<u>31,300</u>	<u>16,700</u>	<u>17,700</u>	<u>10,000</u>	<u>10,000</u>
Subtotal Revenues	4,390,605	4,428,209	4,532,221	4,521,069	1,437,181	1,029,231
Other Financing Sources:						
Operating Transfers In and assets sold	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues & Other Sources	4,390,605	4,428,209	4,532,221	4,521,069	1,437,181	1,029,231
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Debt Service and fees	<u>4,843,146</u>	<u>4,850,700</u>	<u>4,864,399</u>	<u>4,928,369</u>	<u>1,862,181</u>	<u>1,464,231</u>
Subtotal Expenditures	4,843,146	4,850,700	4,864,399	4,928,369	1,862,181	1,464,231
Other Financing Uses:						
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures & Other Uses	4,843,146	4,850,700	4,864,399	4,928,369	1,862,181	1,464,231
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	<u>\$ (452,541)</u>	<u>\$ (422,491)</u>	<u>\$ (332,178)</u>	<u>\$ (407,300)</u>	<u>\$ (425,000)</u>	<u>\$ (435,000)</u>

	Trend
Taxes Levied on Property	Net property tax requirement for outstanding debt service
Other County Taxes/TIF Revenue	1.7% Trend, based on stable tax rate extended across increasing taxable property values
Intergovernmental	Net property tax requirement for outstanding debt service, plus intergovernmental contribution for loan receivable interest
Licenses & Permits	N/A
Charges For Services	N/A
Use of Money & Property	N/A
Debt Service	Obtained from approved debt service schedules and fee estimates
Conclusion	Fund balance is decreasing due to Waste Commission debt service paid by loan receivable, but are expended with the proceeds. In FY 26, the County's debt funded with property taxes reduces with the completion of the 2012 and 2013 Jail refunding debt.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - LONG RANGE PLAN CAPITAL PROJECTS FUND

	<u>ACTUAL</u> <u>2021-22</u>	<u>PROJECTED</u> <u>2022-23</u>	<u>BUDGET 2023-</u> <u>24</u>	<u>PROJECTED</u> <u>2024-25</u>	<u>PROJECTED</u> <u>2025-26</u>	<u>PROJECTED</u> <u>2026-27</u>
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other County Taxes/TIF Revenue	932,485	850,000	850,000	850,000	850,000	850,000
Intergovernmental	432,782	7,000	1,605,000	145,000	5,000	5,000
Licenses & Permits	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Use of Money & Property	20,226	193,200	179,000	22,000	22,000	22,000
Fees, Forfeitures and Miscellaneous	98,906	36,620	30,000	30,000	30,000	30,000
Subtotal Revenues	1,484,399	1,086,820	2,664,000	1,047,000	907,000	907,000
Other Financing Sources:						
Operating Transfers In and assets sold	11,154,396	25,549,541	12,977,600	6,666,600	6,930,000	6,020,000
Total Revenues & Other Sources	12,638,795	26,636,361	15,641,600	7,713,600	7,837,000	6,927,000
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Capital Outlay	11,307,119	28,266,591	22,961,070	7,195,500	7,539,500	7,257,500
Purchases Services & Expenses	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Subtotal Expenditures	11,307,119	28,266,591	22,961,070	7,195,500	7,539,500	7,257,500
Other Financing Uses:						
Transfers out	163,115	641,750	721,000	-	1,240,000	-
Total Expenditures & Other Uses	11,470,234	28,908,341	23,682,070	7,195,500	8,779,500	7,257,500
Excess Of Revenues & Other Sources						
over(under) Expenditures & Other Uses	\$ 1,168,561	\$ (2,271,980)	\$ (8,040,470)	\$ 518,100	\$ (942,500)	\$ (330,500)

	Trend
Taxes Levied on Property	N/A
Other County Taxes/TIF Revenue	0% Growth
Intergovernmental	N/A
Licenses & Permits	N/A
Charges For Services	N/A
Use of Money & Property	N/A
Fees, Forfeitures and Miscellaneous	0% Growth
Capital Outlay	See 5 year capital plan for project detail
Conclusion	The long term capital fund balance remains relatively stable.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - LONG RANGE PLAN NON MAJOR FUNDS

	<u>ACTUAL</u> <u>2021-22</u>	<u>PROJECTED</u> <u>2022-23</u>	<u>BUDGET</u> <u>2023-24</u>	<u>PROJECTED</u> <u>2024-25</u>	<u>PROJECTED</u> <u>2025-26</u>	<u>PROJECTED</u> <u>2026-27</u>
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	\$ 3,196,950	\$ 3,261,091	\$ 3,272,066	\$ 3,327,691	\$ 3,384,262	\$ 3,441,794
Other County Taxes/TIF Revenue	82,168	84,041	83,503	86,008	88,588	91,246
Intergovernmental	158,034	212,250	210,177	213,750	217,384	221,079
Licenses & Permits	-	-	-	-	-	-
Charges For Services	35,339	30,000	32,000	32,000	32,320	32,643
Use of Money & Property	593	17,100	13,800	13,800	13,800	13,800
Fees, Forfeitures and Miscellaneous	-	1,441,169	50,294	50,294	50,294	50,294
Subtotal Revenues	3,473,084	5,045,651	3,661,840	3,723,543	3,786,648	3,850,857
Other Financing Sources:						
Operating Transfers In and assets sold	-	-	-	-	-	-
Total Revenues & Other Sources	3,473,084	5,045,651	3,661,840	3,723,543	3,786,648	3,850,857
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Opioid Settlement	-	100,000	300,000	300,000	300,000	300,000
Library	601,165	576,241	590,646	596,552	602,518	608,543
Subtotal Expenditures	601,165	676,241	890,646	896,552	902,518	908,543
Other Financing Uses:						
Transfers out	2,893,000	2,975,000	3,023,000	3,073,626	3,105,113	3,152,475
Total Expenditures & Other Uses	3,494,165	3,651,241	3,913,646	3,970,178	4,007,631	4,061,018
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	\$ (21,081)	\$ 1,394,410	\$ (251,806)	\$ (246,635)	\$ (220,983)	\$ (210,161)

	Trend
Taxes Levied on Property	1.7% 5 year average; 3.0% proposed residenital growth cap and net average of other classifications
Other County Taxes/TIF Revenue	3.0% Trend Rate 2019 - 2024
Intergovernmental	Estimated 1.7% growth related to property credits and valuation
Charges For Services	0% Net growth of rate vs volume.
Fees, Forfeitures and Miscellaneous	0% Growth
Opioid Settlement	New program estimate
Library	1.0% Growth estimate; Library contribution is reallocated every 10 years with census
Conclusion	The non-major funds remain relatively stable. The pass through property taxes may have to be adjusted based on operational growth of the library.

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MAJOR GOVERNMENTAL FUNDS

GENERAL FUND

The General Fund for the County of Scott accounts for all transactions of the County which pertain to the general administration and services traditionally provided to its citizens except those specifically accounted for elsewhere. Services within the General Fund include law enforcement services, legal services, emergency services, juvenile court justice services, physical health services, services to the poor, services to military veterans, services to the elderly, environmental quality services, conservation and recreation services, animal control services, county development services, representation (election) services, state administrative services and various interprogram services such as policy and administration, central services and risk management services.



The General Fund is also the primary source of appropriations to fund costs of providing these services. Consequently, considerable importance is placed upon the fund's financial condition. The Board of Supervisors and staff's objective is to maintain an acceptable level of service for the County's citizens within the limitations of revenue sources that are available to support these activities.

Fiscal Year	June 30 Fund Balance
2014-15	\$10,098,835
2015-16	10,212,287
2016-17	10,474,822
2017-18	10,821,990
2018-19	11,354,228
2019-20	11,916,336
2020-21	12,525,469
2021-22	19,629,618
2022-23 (Projected)	16,435,581
2023-24 (Projected)	12,810,581

An objective of maintaining the General Fund as a self-funding entity, revenues and/or available balances must be provided to support expense levels during the entire fiscal year. Consequently, the fund balance or working balance is estimated or projected at a level sufficient to fund the first three months of a new fiscal year prior to the receipt of property tax revenues in October. (In Iowa property taxes are paid in two installments due September 30th and March 31st.) The revenue sources over the past several years have been directed toward this goal in order to avoid interim financing. The following table is a ten-year history of the changes in the unassigned General Fund balance.

The Scott County Board of Supervisors has adopted a set of financial management policies. As a part of these financial management policies a *minimum* year-end unassigned fund balance for the General Fund was identified as 15% of annual operating expenses. The General Fund projected June 30, 2024 balance is projected to be 16.1%, which is above the minimum fund balance guidelines. The actual percentage is expected to be higher, due to under spending of the authorized budget. The county typically expends 94% of its amended budget.

In order to fund capital projects, the Board of Supervisors makes a property tax transfer from the General Fund to the Capital Projects fund. The transfer amount is necessary to fund routine capital projects within the County. An additional transfer was budgeted this year to fund the long term capital project of a Youth Justice and Rehabilitation Center.

The local option sales tax revenue represents approximately 7.5% of total revenues to the General Fund in FY24. The County is projecting flat activity within local option sales taxes as the state changed the funding formula to distribute gross proceeds more quickly. While the local option sales tax continues to grow, most likely due to the higher collectability of internet sales transactions, there is uncertainty with the long-term growth in the economy. All estimated local option tax revenues are used to reduce the General Fund property tax requirement for the ensuing fiscal year.



The FY2024 budget reflects the compensation and benefits of the County after implementing the salary and benefit study implemented in FY 20. The study was the first comprehensive compensation study by the county in over 30 years and reflects an effort to bring wages and benefits in line with a market analysis. The study, sponsored by the Board of Supervisors, through a consultant recommended moving away from the Hay Guide Chart-Profile method to a market based job review and classification system. The study found 38% of positions were more than 5% behind market, 56% at market, and 6% more than 5% ahead of market. All employees' positions were reclassified as of July 1, 2019. Employee compensation was then placed on the new scales based on most equivalent wage, without moving down in the scale. The scale was then adjusted based on market adjustments through cost of living adjustments. Unions would continue to negotiate the costs of living adjustments each year. All employees are now eligible for a step each year of 2.5% per year, as well as a cost of living adjustment of the compensation scale. The Sheriff unions for Deputies and Corrections Officers reflect a 4% step per year as well as a cost of living annual adjustment. The County expects annual salary adjustments to become linear in their compensation adjustments for fiscal year 2021 and thereafter. Additionally, some staff will reach the top of the scales and only receive cost of living adjustments. The General Fund FTE is recommended to increase by 8.0 positions for a cost of \$499,384. Many of the FTE changes are for partial year staffing. The staffing changes include 2 positions for increased conservation efforts through a maintenance technician and ranger. FSS is adding 4 positions of maintenance workers to support the additional building needs of the County's physical locations. The remainder of the positions are within the Human Resources, YJRC. The County also budgeted a new position of MEDIC director for the future new department of the county servicing emergency medical transportation.

The combined cost of the new positions, step recommendations, and cost of living adjustments is \$961,104 or 2.0% of FY23 budgeted salaries and benefits. The County was able to budget \$318,714 less in benefits due to projected self-insurance costs for health and dental coverages.

The Public Safety and Legal Services service area is increasing by 1.8%. This increase is due to the compensation and benefit changes while projected out of county costs for juveniles is decreased due to a reduction of budgeted expenditures.

The impact for the 2024 positions, cost of living and steps, is \$611,857. The Deputy association negotiated a cost of living adjustment of 4% as of July 1 and an additional 2% as of January 1, 2024. The adult corrections division represents 33% of the Public Safety and Legal Services of the County, while uniform patrol services represent 14.0% of the service area. An increase of \$642,000 is budgeted for ambulance services to provide initial operating dollars for MEDIC EMS of Scott County.

Additionally, the property tax funding of **Emergency Management Agency** and Scott Emergency Communications Center (SECC) requested an increased flow through contribution of about \$255,000, a 2.9% increase from the prior year, from the County. SECC was formed by a 28E (intergovernmental agreement) to consolidate all the Police and Fire dispatch services for Scott County. This funding will pay all operational costs as well as the department service for the equipment and building.

The EMA increased its budgeted expenditures this year by \$45,000 to include additional programming. Over the past five fiscal years Scott County has qualified for three FEMA disasters that required additional county wide support.



Physical Health and Social Services is decreasing by 8.5% primarily due budget balancing reductions to authorized agencies of CADS and CASI (\$449,282). With the reduction in FY 2024 taxable base, the County had to evaluate service programs that were not running as efficiently as intended. Additionally budgetary programs were adjusted for the health department based on current estimates of grant programs. County Environment and Education is increasing 2.6% due to increased maintenance and recreation services as the County Parks come back to increased utilization.

Government Services to Residents is increasing by 2.2% due to projected election costs which vary from year to year depending on the number of special elections and departmental salary and benefit increases. FY 2024 is a local election year which decreases the volume of elections staff and increases the amount of reimbursable costs received by the County. The Administration (interprogram) service area expenditures nets to a 2.9% increase primarily for the additional utility costs, information technology contracts and tort liability reserves.

The General Fund is comprised of two levying funds - the General Basic Fund and the General Supplemental Fund. The General Basic Fund has a \$3.50 rate per \$1,000 taxable valuation limitation. The



General Supplemental Fund is for specific services and expenditures as outlined in Section 331.424 of the Code of Iowa and include such services as elections, court services, employee benefit costs, emergency management services, and risk management service (see Financial Management Policies in the Supplemental Information section of this budget document for a complete listing). Current law requires counties to levy the General Basic Fund maximum levy prior to utilizing the General Supplemental Fund levy. The FY24 General Basic levy rate is at the \$3.50 limit with the General Supplemental Fund at a \$2.14623 levy rate amount. After the 2024 budget was adopted, the state legislature changed the funding formula for the fiscal year 2025 and beyond. It is unknown at this time how the change will impact future budgets.



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GENERAL FUND TOTAL FUND STATEMENT

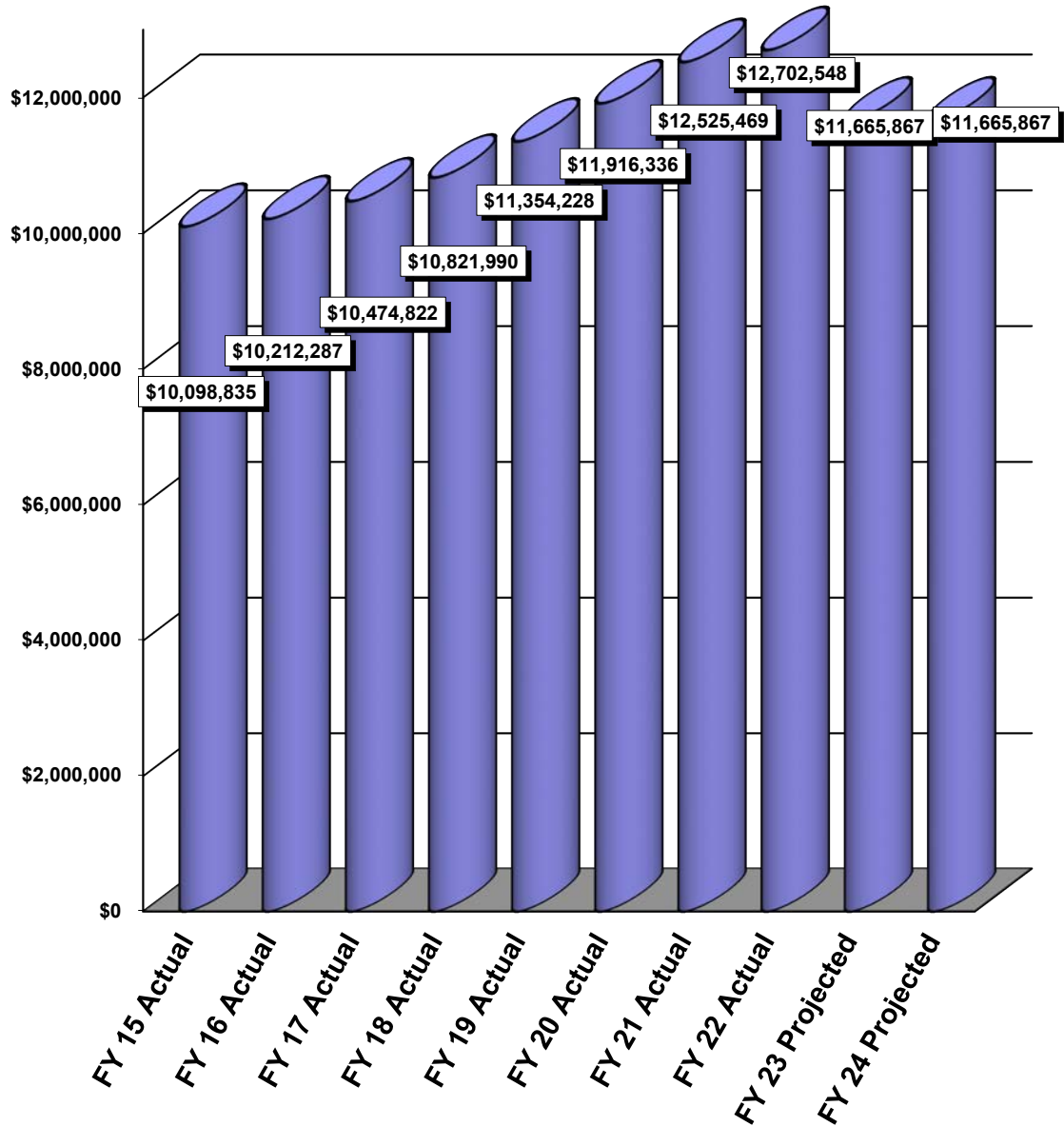
	<u>Actual 2021-22</u>	<u>Budget 2022-23</u>	<u>Revised Estimate 2022-23</u>	<u>Budget 2023-24</u>	<u>% Change From Prior Budget</u>
Beginning balance, July 1	\$ 21,199,045	\$ 15,589,648	\$ 19,629,618	\$ 16,435,581	5.4%
Revenues	73,654,025	77,261,508	79,768,430	78,186,735	1.2%
Transfers In	<u>6,537,755</u>	<u>3,552,470</u>	<u>3,552,470</u>	<u>4,870,567</u>	37.1%
Revenues and transfers in	<u>80,191,780</u>	<u>80,813,978</u>	<u>83,320,900</u>	<u>83,057,302</u>	2.8%
Funds available	101,390,825	96,403,626	102,950,518	99,492,883	3.2%
Expenditures	63,510,479	71,672,464	71,787,276	72,388,135	1.0%
Transfers Out	<u>18,250,728</u>	<u>10,609,070</u>	<u>14,727,661</u>	<u>14,294,167</u>	34.7%
Expenditures and transfers out	<u>81,761,207</u>	<u>82,281,534</u>	<u>86,514,937</u>	<u>86,682,302</u>	5.3%
Ending Balance, June 30	<u>\$ 19,629,618</u>	<u>\$ 14,122,092</u>	<u>\$ 16,435,581</u>	<u>\$ 12,810,581</u>	-9.3%

Less: Estimated nonspendable, restrictions, or assignments

Amount nonspendable for prepaid items	178,907	178,907
Amount restricted for other statutory programs	460,807	335,807
Amount for capital projects	3,800,000	300,000
Amount assigned for strategic planning initiatives	-	-
Amount assigned for IBNR claims liabilities	<u>330,000</u>	<u>330,000</u>
Unassigned Fund Balance	<u>\$ 11,665,867</u>	<u>\$ 11,665,867</u>

GENERAL FUND UNASSIGNED ENDING FUND BALANCE

TEN YEAR COMPARISON



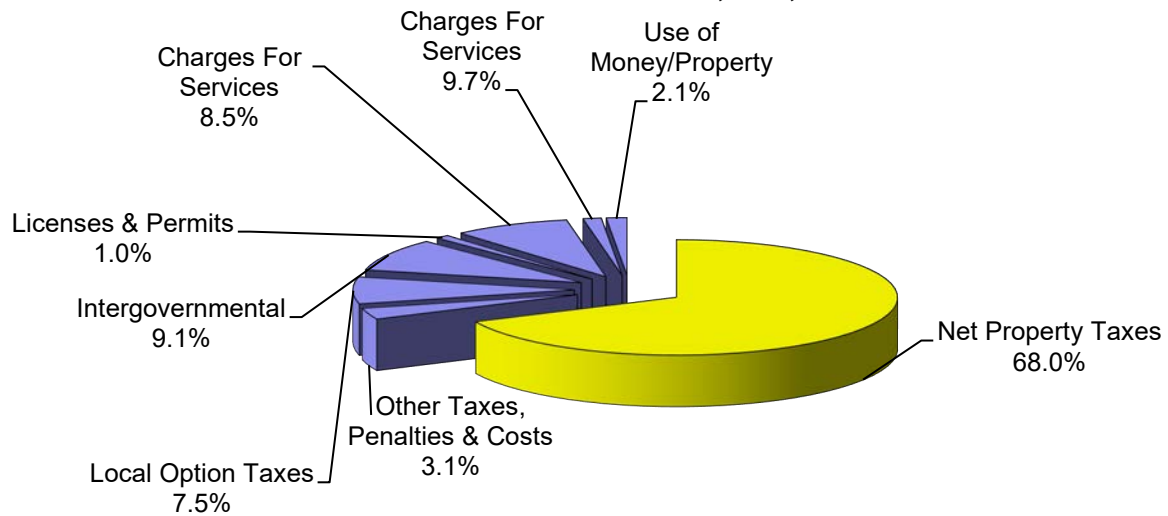
The recommended FY24 General Fund unassigned ending fund balance is expected to be at \$11,665,867 which represents 16.15% of general fund expenditures. The Board's Financial Management Policy requires a 15% minimum General Fund balance.

GENERAL FUND TOTAL REVENUE SOURCES

	<u>Actual 2021-22</u>	<u>Budget 2022-23</u>	<u>Revised Estimate 2022-23</u>	<u>Budget 2023-24</u>	<u>% Change From Prior Budget</u>
Taxes Levied on Property	\$ 50,162,659	\$ 54,943,299	\$ 54,943,299	\$ 55,384,451	0.8%
Less: Uncollected Delinquent Taxes-Levy Year	12,813	18,000	18,000	12,813	-28.8%
Less: Credits To Taxpayers	<u>2,197,853</u>	<u>2,116,833</u>	<u>2,116,833</u>	<u>2,198,849</u>	3.9%
Net Current Property Taxes	47,951,993	52,808,466	52,808,466	53,172,789	0.7%
Add: Delinquent Property Tax Revenue	12,813	18,000	18,000	12,813	-28.8%
 Total Net Property Taxes	 47,964,806	 52,826,466	 52,826,466	 53,185,602	 0.7%
 Penalties, Interest & Costs On Taxes	 707,410	 590,000	 640,000	 640,000	 8.5%
Other County Taxes	<u>54,024</u>	<u>60,913</u>	<u>60,913</u>	<u>54,123</u>	-11.1%
Total Other Taxes, Penalties & Costs	761,434	650,913	700,913	694,123	6.6%
 Local Option Taxes	 6,487,709	 5,850,000	 5,850,000	 5,850,000	 0.0%
Utility Tax Replacement Excise Tax	1,514,542	1,816,488	1,816,488	1,714,685	-5.6%
 Intergovernmental :					
State Grants & Reimbursements	1,834,837	2,636,561	2,568,545	2,070,786	-21.5%
State Credits Against Levied Taxes	2,197,853	2,116,833	2,146,833	2,198,849	3.9%
State/ Federal Pass Thru	607,524	593,695	640,699	652,210	9.9%
Other State Credits	1,406,825	1,305,617	1,256,157	1,078,483	-17.4%
Federal Grants & Entitlements	899,198	15,000	742,464	20,000	33.3%
Contr & Reimb From Other Govts	503,588	901,125	931,736	1,072,987	19.1%
Payments in Lieu of Taxes	<u>8,325</u>	<u>8,050</u>	<u>8,325</u>	<u>8,325</u>	3.4%
Subtotal Intergovernmental	7,458,150	7,576,881	8,294,759	7,101,640	-6.3%
 Licenses & Permits	 821,563	 728,595	 803,350	 769,870	 5.7%
Charges For Services	7,232,592	6,501,037	6,500,304	6,674,962	2.7%
Use of Money & Property	132,669	287,505	1,252,505	1,040,505	261.9%
 Other:					
Fines, Forfeitures & Defaults	1,253,123	987,973	1,045,028	1,119,698	13.3%
Miscellaneous	<u>27,437</u>	<u>25,650</u>	<u>668,617</u>	<u>25,650</u>	0.0%
Total Other	1,280,560	1,013,623	1,713,645	1,145,348	13.0%
 Total Revenues before Other Financing Sources	 <u>73,654,025</u>	 <u>77,251,508</u>	 <u>79,758,430</u>	 <u>78,176,735</u>	 1.2%
 Proceeds of Fixed Asset Sales	 -	 10,000	 10,000	 10,000	 0.0%
Transfers in from:					
Recorders Management	20,000	20,000	20,000	20,000	0.0%
Self-Insurance - Health	<u>-</u>	<u>-</u>	<u>1,300,000</u>	<u>-</u>	N/A
Total transfers in external funds	20,000	20,000	1,320,000	20,000	0.0%
 GRAND TOTAL REVENUES AND EXTERNAL TRANSFERS IN	 <u>73,674,025</u>	 <u>77,281,508</u>	 <u>81,088,430</u>	 <u>78,206,735</u>	 <u>1.2%</u>
 General Basic tax levy	 6,517,755	 3,532,470	 2,232,470	 4,850,567	 37.3%
 GRAND TOTAL REVENUES AND TRANSFERS IN	 <u>\$ 80,191,780</u>	 <u>\$ 80,813,978</u>	 <u>\$ 83,320,900</u>	 <u>\$ 83,057,302</u>	 <u>2.8%</u>

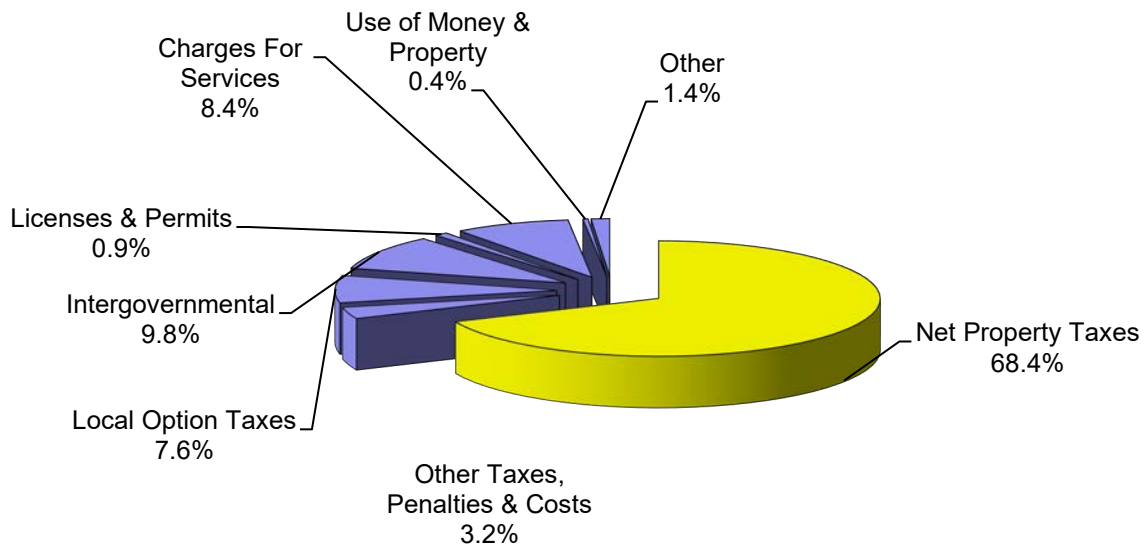
GENERAL FUND REVENUES BY TYPE

FY24 BUDGET : \$78,206,635



The percentage of revenues received from net property taxes has decreased from 68.4% to 68.0% from FY23 to FY24. This decrease is because the County reliance on other revenues including Use of Money and Property.

FY23 BUDGET : \$77,281,508

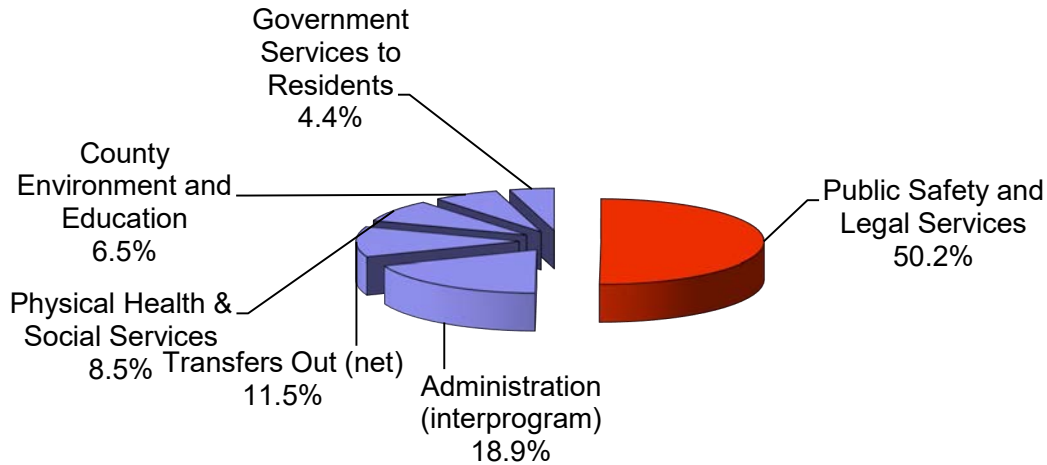


GENERAL FUND EXPENDITURES BY SERVICE AREA

SERVICE AREA	<u>Actual 2021-22</u>	<u>Budget 2022-23</u>	<u>Revised Estimate 2022-23</u>	<u>Budget 2023-24</u>	<u>% Change From Prior Budget</u>
Public Safety & Legal Services	\$ 36,757,084	\$ 40,329,088	\$ 40,829,206	\$ 41,046,638	1.8%
Physical Health & Social Services	6,307,195	7,588,116	7,225,938	6,943,112	-8.5%
County Environment & Education	4,676,055	5,198,868	5,230,923	5,336,331	2.6%
Government Services to Residents	2,829,805	3,537,755	3,585,569	3,615,277	2.2%
Administration (interprogram)	<u>12,940,340</u>	<u>15,018,637</u>	<u>14,915,640</u>	<u>15,446,777</u>	2.9%
SUBTOTAL BEFORE TRANSFERS	<u>63,510,479</u>	<u>71,672,464</u>	<u>71,787,276</u>	<u>72,388,135</u>	1.0%
Transfers out to:					
Secondary Roads	997,000	1,040,000	1,040,000	1,047,000	0.7%
Capital Improvements	10,410,973	5,486,600	11,455,191	8,396,600	53.0%
Conservation CIP Reserve	-	-	-	-	N/A
Vehicle Replacement	325,000	550,000	-	-	-100.0%
Internal Service - Health	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Total transfers	<u>11,732,973</u>	<u>7,076,600</u>	<u>12,495,191</u>	<u>9,443,600</u>	33.4%
TOTAL EXPENDITURES AND EXTERANAL TRANSFERS OUT	<u>75,243,452</u>	<u>78,749,064</u>	<u>84,282,467</u>	<u>81,831,735</u>	3.9%
Transfes out (Internal): General Supplemental	6,517,755	3,532,470	2,232,470	4,850,567	37.3%
GRAND TOTAL EXPENDITURES AND TRANSFERS OUT	<u>\$ 81,761,207</u>	<u>\$ 82,281,534</u>	<u>\$ 86,514,937</u>	<u>\$ 86,682,302</u>	5.3%

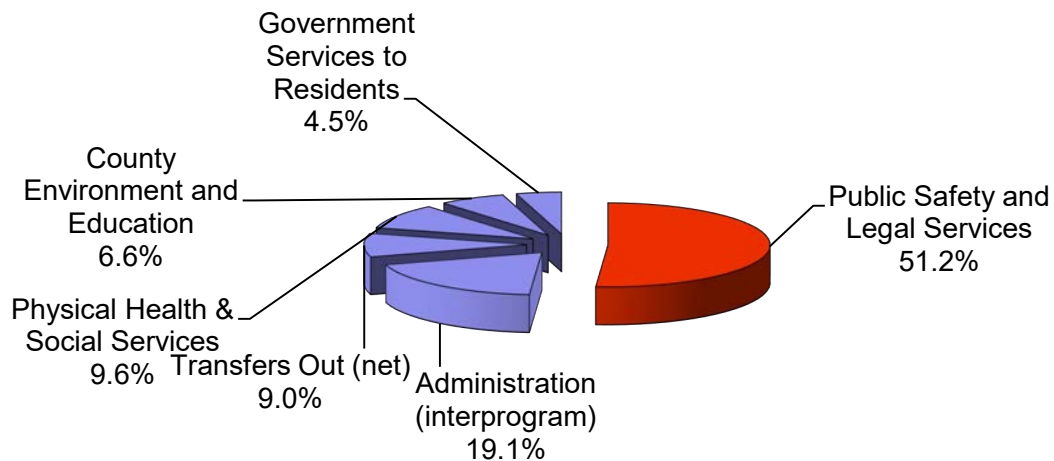
GENERAL FUND EXPENDITURES BY SERVICE AREA

FY24 BUDGET: \$81,831,735



This graph shows that the single largest General Fund expense category is for Public Safety & Legal Services costs. The amount for transfers out includes countywide property tax funding for the Secondary Roads budget and transfers to fund benefits.

FY23 BUDGET: \$78,749,064



ARPA GRANT FUND



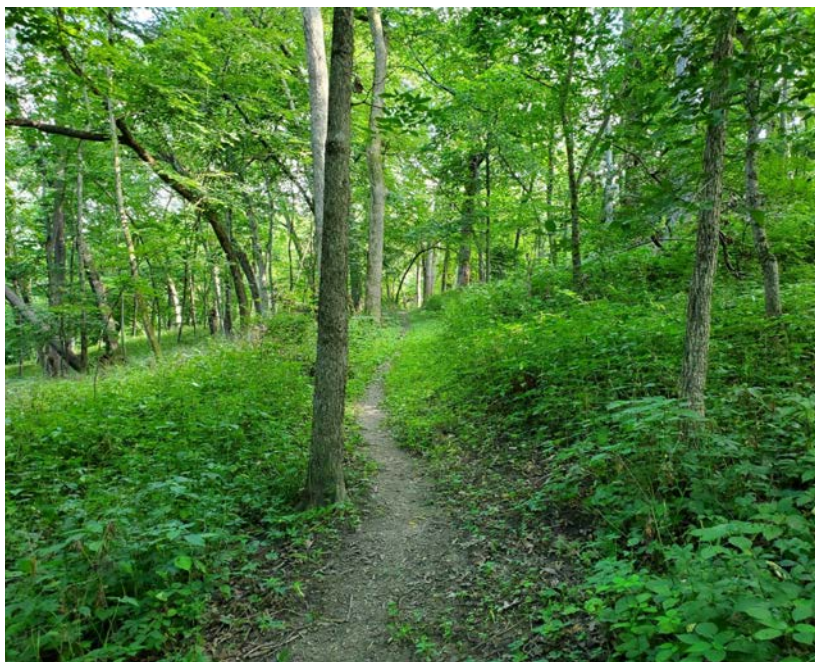
The American Rescue Plan Act of 2021 (ARPA) is a once a generation funding opportunity. A key component of the American Rescue Plan is the Coronavirus State & Local Fiscal Recovery Funds (SLFRF). The US Treasury's final rule of the SLFRF became effective April 1, 2022. The program ensures governments have the resources needed to:

- Fight the pandemic and support families and businesses struggling with its public health and economic impacts
- Maintain vital public services, even amid declines in revenues
- Build a strong, resilient and equitable recovery by making investments that support long-term growth and opportunity.

The County took the time to study the original act through the interim rule issuance in the spring of 2021 and developed an initial plan in the fall of 2021, while awaiting the final rule issuance. The initial plan of response was developed through a series of public meetings that considered a variety of projects and how they tied into the County's strategic plan already in place. The Board of Supervisors committed to the projects and incorporated the plan into the fiscal year 2022 budget amendment and the fiscal year 2023 budget plan. The plan was updated in for the 2024 budget. Scott County received \$33,592,150 over two installments in 2021 and 2022. The following table details the county's current budgetary plan for the use of the funds.

Project	SLFRF Project Category	Strategic Plan Category	Budgeted Amount	Fiscal Years
Administration HVAC	1.4 Prevention in Congregate Setting	Financially Responsible Government	\$3,000,000	2023-2024
Conservation Trails	2.22 Strong Health Communities	Great Place to Live	\$2,000,000	2023-2025
Tourism	2.35 Aid to Tourism – Negative Economic Impacts	Great Place to Live	\$500,000	2024
HHSI, Inc.	3.10 Long-term Housing Security: Affordable Housing	Great Place to Live	\$3,000,000	2022-2025
Salvation Army	2.16 Long-term Housing Security: Services for Unhoused Persons	Great Place to Live	\$3,000,000	2022-2025

Project (continued)	SLFRF Project Category	Strategic Plan Category	Budgeted Amount	Fiscal Years
Davenport West Locust Sewer Connectivity	7.2 Clean Water: Centralized Wastewater and Collection and Conveyance	Financially Responsible Government	\$1,600,000	2024
Conservation Sewer	7.2 Clean Water: Centralized Wastewater and Collection and Conveyance	Financially Responsible	\$2,000,000	2023-2025
Mt. Joy	5.6 Clean Water: Storm water	Financially Responsible	\$5,000,000	2024
Park View	5.6 Clean Water: Storm water	Financially Responsible	\$5,000,000	2024
Reallocated Capital	6.1 Provision of Government Services	Financially Responsible	\$6,250,000	2023-2025
COOP / COG	6.1 Provision of Government Services	Financially Responsible	\$3,750,000	2023-2025
	Total		\$35,100,000	



The project plan includes budgetary dollars of \$35.1 million and two projects will be scoped to provide flexibility based upon available funding as the grant term nears completion. The Mt. Joy and Park View storm water projects will be designed to utilize any remaining funding as we near fiscal year 2024. Projects must be obligated by December 31, 2024 and expended by December 31, 2026.

The projects chosen by the Board of Supervisors maximizes the dollars

available as one-time spending dollars and does not create additional burden on the taxpayers of the County for unexpected future operating costs. The projects related to infrastructure: Water / Sewer and revenue replacement help fund projects that may have required a bond referendum or additional property tax levies for future development. Please see additional project descriptions with-in the capital plan. Revenues of the fund will be recognized as the expenditures are incurred. All of the capital expenditures will occur out of the County's capital fund and will be transferred from the special revenue fund.



ARPA GRANT FUND **FUND STATEMENT**

	<u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Revised</u> <u>Estimate</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Intergovernmental	\$ 1,103,596	\$ 16,550,000	\$ 15,203,238	\$ 14,811,510	-10.5%
Use of Property and Money	(115,561)	-	189,200	379,900	N/A
Total Revenues & Other Sources	988,035	16,550,000	15,392,438	15,191,410	-8.2%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
County Enfvornment and Education	\$ 1,103,596	\$ 3,000,000	\$ 1,928,328	\$ 1,086,510	-63.8%
Subtotal Expenditures	1,103,596	3,000,000	1,928,328	1,086,510	-63.8%
Other Financing Uses:					
Operating Transfers Out					
Capital Improvements	-	-	-	10,000,000	N/A
Capital Improvements	-	13,550,000	12,725,000	3,350,000	N/A
Vehicle Replacement	-	-	550,000	375,000	N/A
Total Expenditures & Other Uses	1,103,596	16,550,000	15,203,328	14,811,510	-10.5%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(115,561)	-	189,110	379,900	N/A
Beginning Fund Balance - July 1,	\$ -	\$ -	\$ (115,561)	\$ 73,549	N/A
Ending Fund Balance - June 30,	\$ (115,561)	\$ -	\$ 73,549	\$ 453,449	N/A

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SECONDARY ROAD FUND

The Secondary Road Fund is established pursuant to Section 331.429 of the Code of Iowa (see Financial Management Policies in the Supplemental Information section of the budget document). This fund is used to account for all Secondary Road services expenditures and sources of revenue. The primary sources of revenue include proceeds from the State Road Use Tax (RUT) and transfers of levied property taxes from both the General Basic Fund and the Rural Services Basic Fund.



The maximum levy amount, in any one year, from the General Basic Fund cannot exceed the equivalent of a tax of sixteen and seven-eighths cent (\$0.16875) per thousand dollars of assessed value of all taxable property in the County. The maximum levy amount, in any one year, from the Rural Services Basic Fund cannot exceed the equivalent of a tax of three dollars and three-eighths cents (\$3.00375) per thousand dollars of assessed value on all taxable property not located within the corporate limits of a city (i.e. Townships).

Current Iowa Code allocates Road Use Tax (RUT) Funding based formula guidelines. The formula provides steady funding for all construction and maintenance projects and helps keep the rural services property tax levy stable. RUT had a dip in FY 11, decreased and leveled off in FY12-14, then the State increased the gasoline tax in March of 2015, which will flow through to local governments, funding projects in future years. The state and county estimate a decline in 2024 due to less travel related to economy concerns; however, revenues appear to hold close to the original budget. Road Use Taxes are based upon gallons sold and not current market prices. The table below provides a ten-year history of State Road Use Tax revenues. Finally, for fiscal year 2024 the urban levy rate used to compute the transfer amount from the General Basic Fund is \$0.10353 or 61% of the maximum \$0.16875 levy rate. The rural levy rate is used to compute the transfer amount from the Rural Basic Fund is \$2.41646 or 80% of the maximum \$3.00375 levy rate.

After a number of years of capital construction projects due to the increase in Road Use Tax revenues, the County is projecting flattening construction projects and have sought special state and federal grant projects for bridges to continue the capital investment in the secondary roads system.

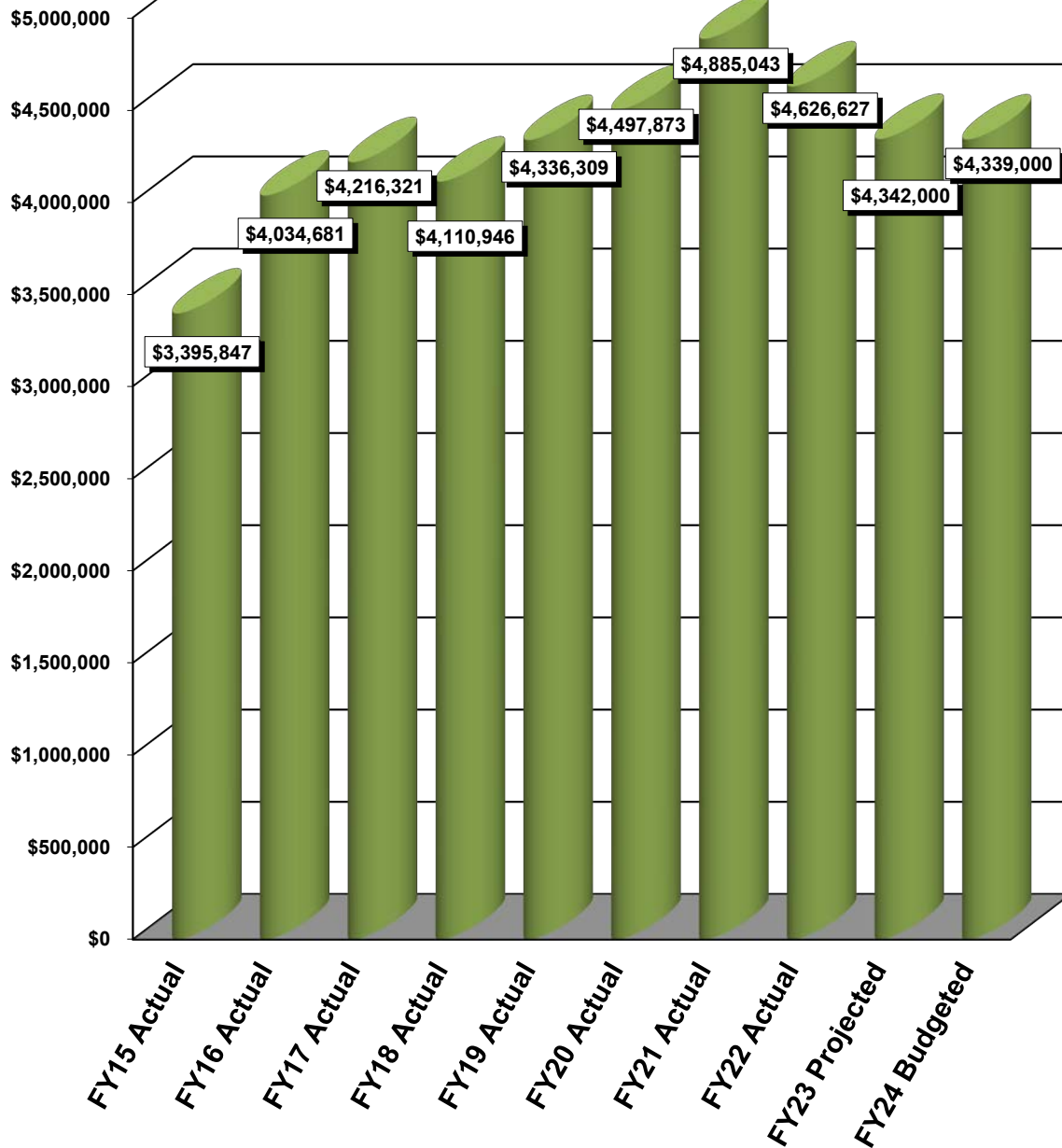
The FY 2024 budget includes the capital expenditures and transfers in for the ARPA projects and Mt. Joy and Parkview Clean Water: Storm Water concerns. These projects are being developed for final budget estimates.



Fiscal Year	Road Use Tax Revenues
2014-15	\$3,395,847
2015-16	4,034,681
2016-17	4,216,321
2017-18	4,110,946
2018-19	4,336,309
2019-20	4,497,873
2020-21	4,885,043
2021-22	4,571,283
2022-23 Projected	4,289,000
2023-24 Budgeted	4,289,000

ROAD USE TAX REVENUES

TEN YEAR COMPARISON



This graph shows the amount of growth after the application of state formula guidelines to road use tax and farm to market allocations. Current growth is tied to the road use tax collected, general economy, and county characteristics, including lane miles and bridges. There was an increase in FY 16 due to an increase in the road fuel tax. The tax is expected to stabilize or reduce due to flattening of miles and reduction of gasoline costs. While reductions are expected due to COVID related travel reductions, the revenues remains flat.

SECONDARY ROADS FUND

FUND STATEMENT

	<u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Revised</u> <u>Estimate</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Intergovernmental	\$ 4,661,909	\$ 4,371,500	\$ 4,371,500	\$ 4,368,500	-0.1%
Licenses & Permits	33,975	30,000	30,000	30,000	0.0%
Charges For Services	253,775	589,048	481,000	39,789	-93.2%
Use of Property and Money	602	12,500	121,200	64,600	416.8%
Miscellaneous	55,875	19,100	40,308	19,100	0.0%
Subtotal Revenues	5,006,136	5,022,148	5,044,008	4,521,989	-10.0%
Other Financing Sources:					
Operating Transfers In	3,845,000	3,970,000	3,970,000	14,025,000	253.3%
Proceeds of Fixed Assets Sales	52,010	70,000	70,000	70,000	0.0%
Total Revenues & Other Sources	8,903,146	9,062,148	9,084,008	18,616,989	105.4%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Roads & Transportation					
Administration	\$ 299,509	\$ 366,000	\$ 366,000	\$ 381,000	4.1%
Engineering	582,277	799,500	1,430,500	927,500	16.0%
Bridges & Culverts	202,387	285,000	285,000	505,000	77.2%
Roads	2,607,585	3,515,500	3,565,500	3,823,000	8.7%
Snow & Ice Control	411,628	605,000	605,000	625,000	3.3%
Traffic Controls	368,334	381,000	387,500	471,000	23.6%
Road Clearing	404,929	376,000	376,000	396,000	5.3%
New Equipment	432,979	850,000	1,250,000	980,000	15.3%
Equipment Operation	1,078,355	1,473,500	1,563,500	1,686,000	14.4%
Tools, Materials, Supplies	69,459	126,000	126,000	125,500	-0.4%
Real Estate & Buildings	62,114	425,000	470,000	225,000	-47.1%
Capital Projects	139,972	1,675,000	2,576,000	10,760,000	542.4%
Subtotal Expenditures	6,659,528	10,877,500	13,001,000	20,905,000	92.2%
Other Financing Uses:	-	-	-	-	N/A
Total Expenditures & Other Uses	6,659,528	10,877,500	13,001,000	20,905,000	92.2%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	2,243,618	(1,815,352)	(3,916,992)	(2,288,011)	26.0%
Beginning Fund Balance - July 1,	<u>\$ 6,139,682</u>	<u>\$ 4,109,800</u>	<u>\$ 8,383,300</u>	<u>\$ 4,466,308</u>	8.7%
Ending Fund Balance - June 30,	<u>\$ 8,383,300</u>	<u>\$ 2,294,448</u>	<u>\$ 4,466,308</u>	<u>\$ 2,178,297</u>	-5.1%

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DEBT SERVICE FUND

The Debt Service Fund accounts for general obligation bonds that are backed by the full faith and credit of Scott County. As of July 1, 2023, there are two current general obligation bonds are outstanding that amount to 11,970,000 and one capital lease of 3,815,000. The first issuance is the 2015A General Obligation County Solid Waste Disposal Bonds. The proceeds of the debt were loaned to the Scott County Waste Commission to finance the renovation and equipment purchase of the multi-use recycling center within the county. The new equipment and renovation enables the center to provide single-stream recycling at a higher volume of business. This issue will be repaid by the Commission. The second issuance is the 2019 General Obligation Communications and Refunding Bonds. This issue refunded the 2009 General Obligation bonds for initial capital acquisition at the Scott Emergency Communication Center, and issued \$11.8 million in principal and premium to fund new infrastructure and radios from the communication center. The Board committed to purchasing radios for the updated 911-communication system for the entire county, thereby equalizing all property taxpayers contribution to the system. The capital lease is for the County Jail via the Public Safety Authority. Beginning in FY 14, the County could levy for the debt service cost of the Public Safety Capital Lease. Previously this lease was paid out of the General Fund. The movement of the debt allows the County to access a greater percentage of taxable valuation, thus reducing the overall tax rate of the County. The existing debt levels of the County are sufficient for the County's current needs and are not impacting the operational levels of any service areas.

Year	Purpose	Principal Amount
2012	General Obligations Solid Waste	\$5,685,000
2015	General Obligation Refunding County Jail	\$6,285,000
2019	General Obligation Emergency Equipment Refunding	\$3,815,000

The continuing reduction of debt service as well as the increase in taxable base valuation through the debt service levy, has enabled the County to fund current operations at a reduced debt service tax rate,

Fiscal Year	Tax Base	Debt Services Fund Levy *	Debt Services Fund Levy
2014-15	\$8,042,182,063	\$2,882,665	\$0.35844
2015-16	8,139,940,927	2,709,363	0.33285
2016-17	8,402,965,030	2,410,868	0.26691
2017-18	8,765,963,649	1,941,318	0.22376
2018-19	9,138,779,386	1,948,018	0.21316
2019-20	9,539,193,699	1,945,618	0.20396
2020-21	9,848,476,685	3,087,422	0.31349
2021-22	10,176,447,456	3,056,368	0.30034
2022-23	10,567,517,506	3,096,168	0.29299
2023-24	10,667,959,444	3,240,568	0.30377

until the most recent issuance. The additional debt service levy capacity has allowed the general fund to continue to pay for operations including salary and benefit adjustments without an increase in the overall tax levy.

* The Debt Services Fund Levy includes the asking for utility replacement taxes, net of other revenue contributions including E-911 Wired and Wireless surcharge fees, and loan repayments from the Waste Commission.

FY 2014 was the first year the PSA Jail lease could be applied to the debt service tax base. As such \$2,127,505 or \$0.281933 was removed from the general levy while \$0.26788 was added to the debt service levy. This was an immediate savings of \$0.01405 per \$1,000 of taxable value. The increase in rates between fiscal year 2020 and 2021 is related to the 2019 issuance of debt with property taxes to be the source of funding for radios on the new system. The levy rate has increased FY 2024 due to a reduced reliance on the E-911 surcharge fees. Those fees have reduced due to COVID-19 reductions of wired lines.

The following is a summary of the general obligation bonds outstanding as of July 1, 2023 for the General Obligation Solid Waste Disposal issue:

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	RATE
2023-24	\$410,000	\$152,931	\$562,831	4.00%
2024-25	425,000	136,431	561,431	2.00%
2025-26	435,000	127,931	562,931	2.00%
2026-27	445,000	119,231	564,231	2.00%
2027-28	455,000	109,775	564,775	2.00%
2028-29 & After	<u>3,515,000</u>	<u>422,489</u>	<u>3,937,489</u>	2.00%-3.00%
	\$5,685,000	\$1,068,688	\$6,753,688	

The debt service of the Solid Waste Disposal issue is paid by the Waste Commission to the County and then reemitted to the bondholders.

The following is a summary of the general obligation bonds outstanding as of July 1, 2023 for the General Obligation Communications and Refunding issue:

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	RATE
2023-24	\$2,020,000	\$314,250	\$2,334,250	5.00%
2024-25	2,180,000	213,250	2,393,250	5.00%
2025-26	1,185,000	104,250	1,620,000	5.00%
2026-27	845,000	45,000	1,290,000	5.00%
2027-28	<u>55,000</u>	<u>2,750</u>	<u>510,000</u>	5.00%
	\$6,285,000	\$679,500	\$6,964,500	

A portion of the General Obligation Communication and Refunding issue is paid by E 911 Fees of approximately \$1.1 million in debt service per year.

The following is a summary of the Capital Lease outstanding as of July 1, 2023 for the Lease with the Public Safety Authority:

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	RATE
2023-24	\$1,890,000	\$65,818	\$1,955,818	1.70%
2024-25	<u>1,925,000</u>	<u>33,688</u>	<u>1,958,688</u>	1.75%
	\$3,815,000	\$99,506	\$3,914,506	

Scott County has a very small amount of outstanding debt when compared to the legal allowable debt limit. The computation of the County's legal debt margin as of July 1, 2023 is as follows:

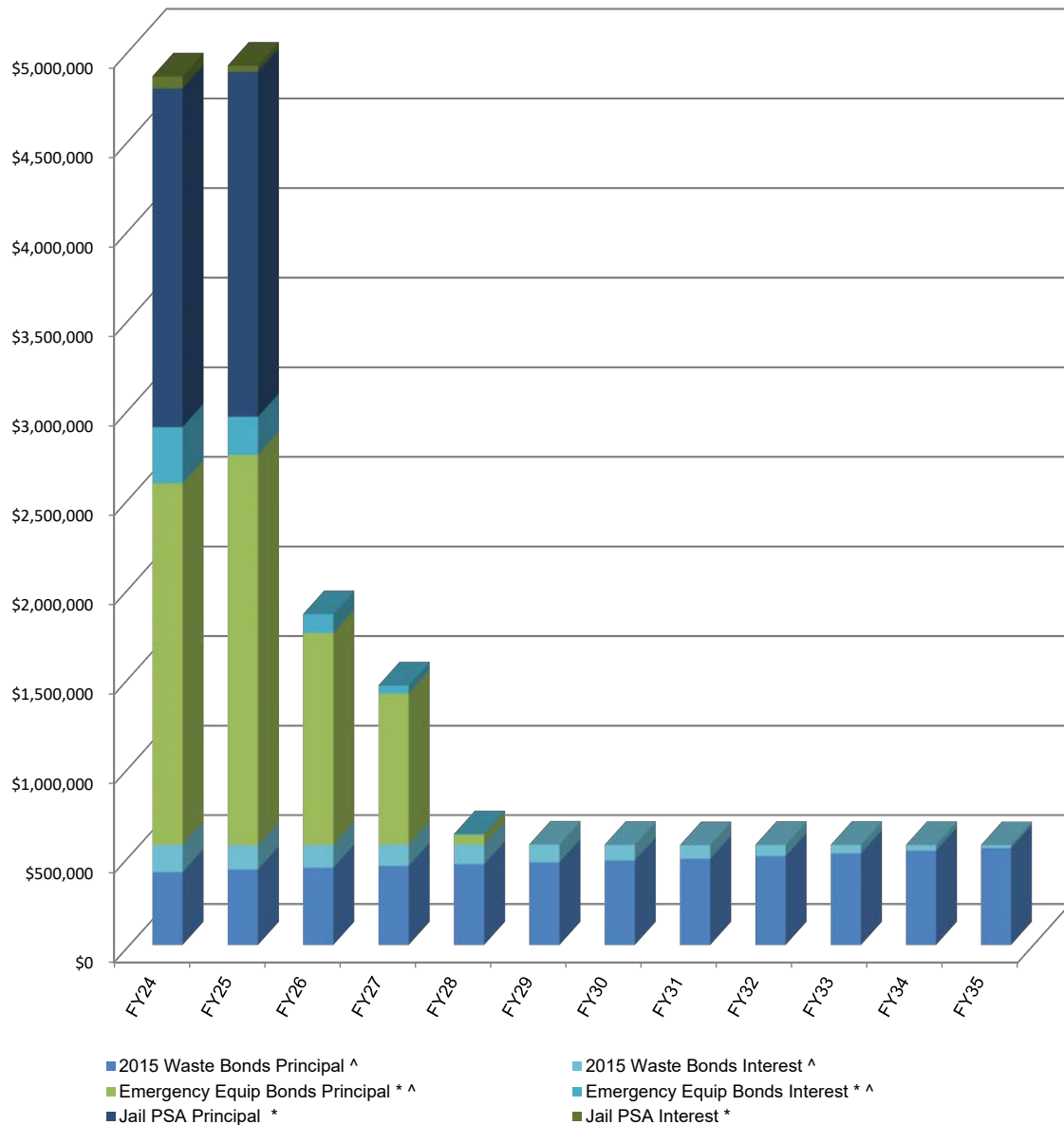
Assessed Value (100%) January 2022	<u>\$ 17,733,561,443</u>
Debt Limit 5% of Assessed Valuation (Iowa Statutory Limitation)	\$ 886,678,072
Capital Leases	3,815,000
Bonds Outstanding Debt Margin	<u>14,285,000</u>
Debt Applicable to Margin	15,785,000
Legal Debt Margin	<u>\$ 870,893,072</u>
Percent of Debt Limit Used	<u>1.78%</u>

DEBT SERVICE FUND

FUND STATEMENT

	<u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Revised</u> <u>Estimate</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	\$ 2,969,139	\$ 3,002,098	\$ 3,002,098	\$ 3,148,360	4.9%
Less: Uncollected Delinquent Taxes-Levy Year	718	399	399	717	79.7%
Less: Credits To Taxpayers	128,331	129,469	129,469	128,331	-0.9%
Net Current Property Taxes	2,840,090	2,872,230	2,872,230	3,019,312	5.1%
Delinquent Property Tax Revenue	718	399	399	717	79.7%
Other County Taxes	87,097	96,593	96,593	94,480	-2.2%
Intergovernmental	1,458,633	1,565,019	1,427,687	1,401,012	-10.5%
Use of Property and Money	4,067	5,000	31,300	16,700	234.0%
Subtotal Revenues	4,390,605	4,539,241	4,428,209	4,532,221	-0.2%
Total Revenues & Other Sources	4,390,605	4,539,241	4,428,209	4,532,221	-0.2%
EXPENDITURES & OTHER FINANCING USES					
Debt Service					
Principal Payments	\$ 4,025,000	\$ 4,165,000	\$ 4,165,000	\$ 4,320,000	3.7%
Interest and Fee Payments	818,146	685,800	685,700	544,399	-20.6%
Subtotal Expenditures	4,843,146	4,850,800	4,850,700	4,864,399	0.3%
Other Financing Uses:					
Total Expenditures & Other Uses	4,843,146	4,850,800	4,850,700	4,864,399	0.3%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(452,541)	(311,559)	(422,491)	(332,178)	6.6%
Beginning Fund Balance - July 1,	<u>\$ 6,946,919</u>	<u>\$ 6,611,356</u>	<u>\$ 6,494,378</u>	<u>\$ 6,071,887</u>	-8.2%
Ending Fund Balance - June 30,	<u>\$ 6,494,378</u>	<u>\$ 6,299,797</u>	<u>\$ 6,071,887</u>	<u>\$ 5,739,709</u>	-8.9%

REMAINING OUTSTANDING DEBT THROUGH MATURITY



** Tax Levy
^ Other Sources

The remaining debt outstanding shown in the above graph is for the Public Safety Lease which matures in FY 25, the Emergency Equipment which will not be fully amortized until FY27, and Solid Waste Bonds will mature in FY 35.

CAPITAL PROJECTS FUND

Scott County has implemented an aggressive pay-as-you-go philosophy in various expenditure areas to alleviate as much as possible added interest costs associated with long term financing, such as general obligation bonds. This has been accomplished through implementing a capital improvement levy in the General Basic Fund and annually transferring this amount to the Capital Improvements Fund, in addition to devoting the entire amount of riverboat gaming tax proceeds to capital projects funding. The County will be utilizing proceeds from the American Rescue Plan Act and the Coronavirus State and Local Fiscal Recovery Funds to finance long term projects. Various reserve funds have been created so future levy rates will not fluctuate greatly when replacement needs arise. The creation of sub-funds; Vehicle Replacement Reserve Fund, the Conservation Equipment Replacement Reserve Fund, and the Conservation CIP Reserve Fund has proven very beneficial in meeting this objective. The County did issue debt to fund the SECC 911 Radio Infrastructure towers and end point radios in 2019. The proceeds were deposited into a sub-fund of the Capital Projects Fund and the project is expected to be finalized in calendar year 2023.

The County has a true five-year capital program, with projects scheduled through FY28. A portion of these projects are planned as a result of our FY10 Information Technology Strategic Plan and FY13 Master Space Utilization Plan. FY19 moved into a care and keep of the County's assets and investment into the Conservation Department parks and recreation facilities. FY24 represents the increased investment in information technology projects, the investment in a new Youth Justice and Rehabilitation Center, ARPA SLFRF funded projects and ongoing Secondary Roads projects.

Capital Budget Development Process



Scott County's Five-Year Capital Project Plan for consideration is developed each year as a part of the County's operating budget process. County departments submit their requests using worksheets provided by the Office of Administration by November of the preceding year. This allows budget analysts to review and evaluate the project description, need, other alternatives, as well as other projects already approved or under way within the requesting department. In addition, the impact on the department's operating budget in both personnel and non-salary costs is also itemized on this worksheet.

The Director of Budget and Administrative Services coordinates the requests concerning remodeling and construction of new or existing County facilities, and as well as, any vehicle or fleet requests. The Director of IT coordinates the requests for software, hardware, and other IT equipment requests. Once these requests are gathered and analyzed, an administrative committee reviews and makes a recommendation to

the County Administrator for inclusion into the recommended budget.

The operating budget will again be supplemented with an aggressive five-year Capital Improvements Program. In most years, it is the Board's intention to include, in the operating budget, transfers to the Capital Improvement Fund for capital improvement projects.

This year the Board of Supervisors will make a transfer from the General Fund to fund the development of the new youth justice and rehabilitation center with tax dollars rather than APRA funding. General lost revenue provision dollars of the ARPA funding will be used for general building capital and technology needs.

Capital Definition and Plan

The Capital Plan is a plan to expend one-time monies or dedicated resources towards long-lasting physical improvements over a multi-year period. As projects are completed, new projects are added into the plan, generally three to five years in the future and are planned for future capital improvement. Examples of capital expenditures include buildings, technology including computers and infrastructure, vehicles, or equipment. The Secondary Roads fund pays for secondary roads improvements. One-time agency funding and special consultant studies that may lead to a long-term asset are also included within the capital fund.



Capitalized assets are assets that exceed \$10,000 and have a useful life greater than one year.

Ways to Pay for Capital Improvements

The County utilizes two major funds for capital improvements, the Capital Projects Fund and Secondary Roads Fund. The Capital Projects Fund is used to account and report for resources restricted, committed, or assigned for the acquisition of property and equipment or construction of major capital projects not being financed by proprietary funds. Additionally, by the Code of Iowa, the Secondary Roads Fund is used to pay for secondary road improvements and maintenance through the use of restricted revenues.

The County uses the following ways to pay for capital improvements for FY 2024:

<u>Fund</u>	<u>Description</u>	<u>2024 Budgeted Dollars</u>	<u>Impacts</u>
Capital	Gaming Taxes on gross revenues	\$850,000	Dedicated revenue resource to fund capital projects; dependent on gross volume of tax receipts.
Capital	Intergovernmental	\$1,605,000	Grant for specific project. FY 24 amount is for Youth Justice Assessment Center and state reimbursement grant
Capital	Use of Money & Property	\$179,000	Estimated revenue based on interest earnings; interest earnings are based on cash available for investment and market rates.
Capital	Miscellaneous	\$30,000	Miscellaneous donations and reimbursements
Capital	Operating Transfer in – Recorder	\$25,000	Transfer to fund Electronic Content Management for Recorder’s activities
Capital	Operating Transfer in – Conservation Equipment	\$281,000	Use of sub-fund equity; available based on sub-fund account balance.
Capital	Operating Transfer in – Conservation CIP Reserve	\$440,000	Use of sub-fund equity; available based on sub-fund account balance.
Capital	Sale of Capital Assets	\$110,000	Reinvestment of capital dollars through the timely disposition of assets that have reached the intended useful life. Dependent on market value of assets disposed.

Fund	Description	2024 Budgeted Dollars	Impacts
Capital	Operating Transfer in – General Basic	\$4,471,600	<p>Transfers from General fund to support capital development. Money is transferred as available in a “pay as you go” funding model. Available resources from the general fund are budgeted for transfer. Any decline in general property tax revenue or levy may decrease contribution.</p> <p>- \$1,000,000 General conservation improvements</p> <p>- \$1,970,000 General capital improvements – technology and buildings</p> <p>- \$1,501,600 2024 projects funded by current levy</p>
Capital	Operating Transfer in – General Basic Budget Savings / Special	\$3,925,000	<p>Transfer is made in current budget year based upon General Fund surplus fund balance as of previous fiscal year end close or restricted fund balance.</p> <p>- \$3,500,000 estimate of FY 2023 savings</p> <p>- \$300,000 allocation of FY 2022 revenues for conservation purposes</p> <p>- \$125,000 use of restricted general funds</p>
Capital	Operating Transfer in – ARPA Grant Fund	\$3,725,000	<p>Transfer is made in current budget year based upon planned capital projects funded with restricted revenues.</p> <p>- \$375,000 lost revenue—general capital</p> <p>- \$150,000 Admin / HVAC</p> <p>- \$800,000 Conservation Trails</p> <p>- \$800,000 Conservation Sewer</p> <p>- \$1,600,000 Davenport West Locust Sewer Connectivity</p>
Secondary Roads	General operating revenues – Road Use Tax; County property tax transfer	\$1,740,000	<p>Equal to intended capital plan; Planned projects are dependent on operating revenue and equity of Secondary Roads Fund.</p> <p>- \$980,000 Equipment</p> <p>- \$760,000 Construction Projects</p>
Secondary Roads	Operating Transfer in – ARPA Grant Fund	\$10,000,000	<p>Transfer is made in current budget year based upon planned capital projects funded with restricted revenues</p> <p>- \$6,500,000 Mount Joy Clean Water</p> <p>- \$3,500,000 Park View Clean Water</p>

Additionally, the County could issue long term debt on the acquisition of capital assets, as it did in Fiscal Year 2020. The County's ability to issue debt is governed by the Code of Iowa and most projects require a voter referendum. The County may issue limited debt under the essential purpose bonds of the County which does not require voter referendum.

The County is currently using only 1.89% of its allowable legal debt margin consisting of three general bond issues as of July 1, 2022. These outstanding bond issues are described further under the major governmental funds section of this document. Debt of \$29.7 million was issued by the Scott County Public Safety Authority in FY06 due to the jail renovation/expansion being approved at the fall 2004 general election. This was refunded in the form of \$17.675 million in refunding bonds in 2012 and 2013. In FY16, the County issued \$8.215 million in Solid Waste Disposal Bonds to finance single stream recycling center and equipment. The jail renovation / expansion assets of the County. In FY 20, the County issued General Obligation Communication and Refunding Bonds of \$11.780 million to current refund the 2009 issue and provide new capital for radio tower infrastructure and endpoint radios. The Emergency Equipment Bonds created assets for the Scott Emergency Communication Center, a blended component unit of the County.

Upcoming Capital Projects

The capital improvement budget totals \$33,721,070 for FY24, with 55.6% or \$18,735,070 for general projects, 31.9% or \$10,760,000 for Secondary Roads projects, 1.8% or \$605,000 for vehicle acquisition, and 10.7% or \$3,621,000 Conservation parks and recreation projects. The Capital Plan is moving into stages of long-term capital improvements for buildings and technology and the utilization of ARPA funding for trails, water and sewer.

The County has taken on a significant building capital project after many years. The current juvenile detention center is in need of retirement due to age, design, space constraints and programming changes. The current detention center was retrofitted into a former automobile dealership in the 1980's. The new facility will address additional beds to enable a safer environment for juveniles remanded to the County's care. As the building is being designed as a new facility, the project will address both physical space needs and programming design for a more holistic approach. At the current stage, the project is budgeted for \$25,725,289, including a \$1,700,000 public safety crisis center co-located at the same facility.

While the project is in development, the County is evaluating the site location to provide a secondary location for Continuity of Operations and Continuity of Government at the second floor of the new center. The budgeted cost is \$3,600,000 at the time of budget preparation.





Other building projects include jail camera and power updates of \$412,000, and an initial investment in a shooting range of \$250,000.

FY24 will dedicate \$3,269,000 of \$18,735,000 toward technology and equipment acquisition. Non-routine technology and equipment projects include: election equipment, digitize plat books, mobile data

computers, body cameras, cyber security, website upgrade and community development software.

The general capital improvements budget of \$18,735,000 is supported by fund balances from the general fund general savings, ARPA restricted revenues and current property tax transfers. General fund transfers are made for one-time projects if and when the general fund balance exceeds the minimum balance requirement as set forth in the County's Financial Management Policies. The Capital Improvement Fund is supported by gaming revenues. Gaming revenues have been difficult to predict based on COVID-19 impacts, changes in land based casinos and new gaming opportunities include sports-book gaming. Gaming taxes have increased slightly due to these factors, and the county has estimated as an additional \$50,000 for 2024.

Additionally, the County has budgeted \$1,600,000 of ARPA funds to contribute to the City of Davenport's clean water program and the elimination of a sewage lagoon within the City's limits on the west side of town. This project will enable other development to connect within the sewer system which include potential development in unincorporated Scott County.

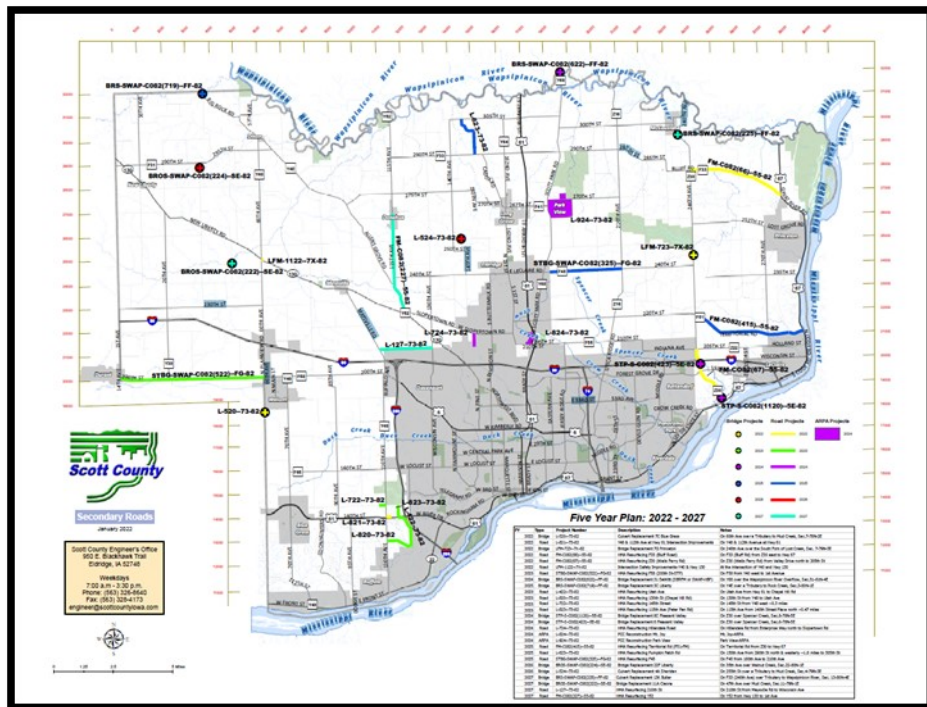
The local Secondary Roads capital program totals \$1,740,000 for construction projects, an increase from fiscal year 2023 but takes advantage of matching grants from the state of Iowa. The County Engineer is developing projects based upon the increased revenue structure from \$0.10 gasoline tax that was enacted in March 2015, and future state and federal aid financing. Now that more consistent revenue funding and volume has been identified, major projects for FY 24 include the bridge replacements of 31 Dewitt, 8C Pleasant Valley and 6 Pleasant Valley. Additionally \$10,000,000 of ARPA funds is allocated to the Secondary Roads fund for clean water and conveyance within Mount Joy and Park View.



The five-year capital plan includes county projects and projects that will be managed by the state and contributed to the county. Above is a map of the five-year Secondary Roads capital plan.

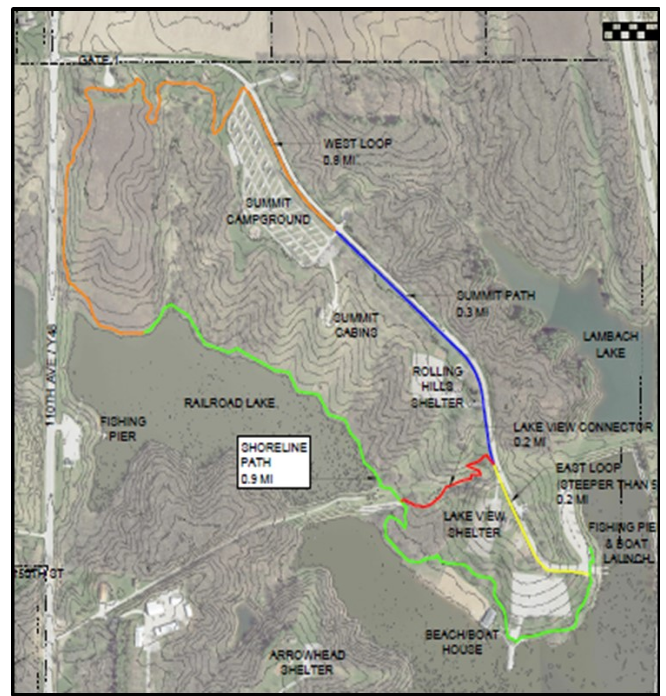
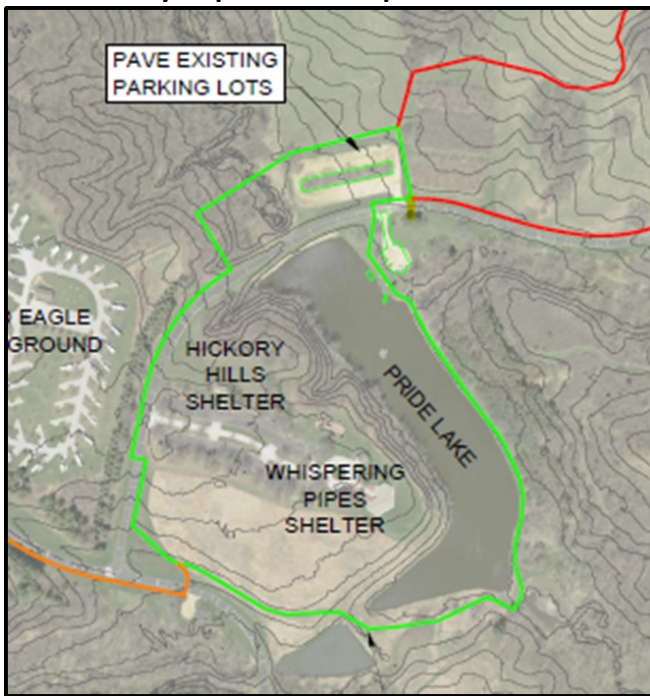
The Conservation Department capital plan for FY24 totals \$3,621,000. The Conservation Department has opened West Lake Park beaches and recreation areas after a multi-year restoration effort. Fiscal 2024 projects include shelters and campground improvements which totals \$25,000.

Conservation capital projects include pool maintenance; trails, playground, shelter; and parking lot paving at Pioneer Village within Scott County Park (\$1,015,000). Additionally, the County has dedicated \$1,600,000 each for conservations sewer and trails development within the park system using the ARPA funding. This funding is part of each projects \$2,000,000 preliminary budget. Conservation also has designated a portion, \$581,000, for small equipment and vehicles.

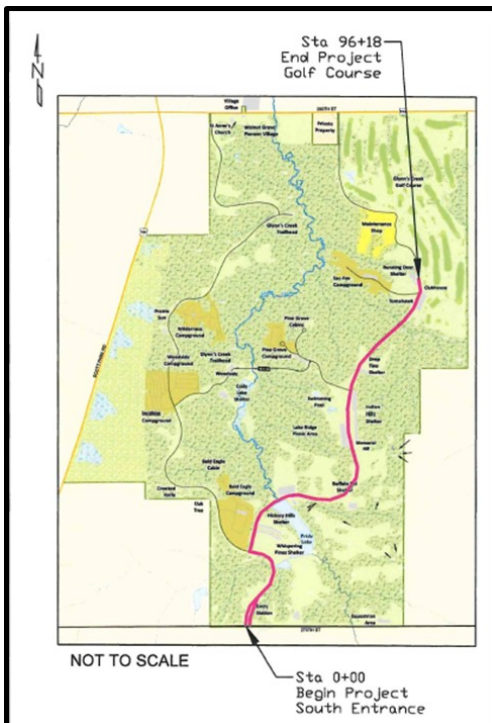


Did you know?
 You can reserve campsites, cabins, and shelters online. You can also register for day camps, swim lessons and book your tee time all at:
www.scottcountyiowa.gov/conservation

Preliminary improvements plans:



Plans are being finalized but will include constructing a new trail around Pride Lake, parking lot paving, and additional ADA enhancements at Scott County Park. At West Lake Park, new trail segments will be installed to improve access along Lake of the Hills Lake and Railroad Lake.



The road project will resurface approximately 1.82 miles of roadway within Scott County Park.

The budget document contains a capital improvements section under the tab entitled "Major Governmental Funds". This section is informative and provides a correlation between the operations budget and the five-year capital improvements program. There is also a column for unprogrammed needs to allow identification of needed capital projects in the future when funding becomes available.

Operating Impacts

The upcoming projects in the capital budget that will impact the County on future operational costs. See below for a table of items and their operating cost impacts:

BLDG / Category	PROJECT	Fiscal Year	Revenues	Salary / Benefits	Operational Contracts / Maintenance	Utilities / Supplies	Net Operating Costs
A.2 – Jail	Camera update	2024-	-	-	\$15,000	-	\$15,000
A.2 – Jail	Replacement & Syntinel Controls	2024	-	-	\$5,000	-	\$5,000
A.2 – Jail	HVAC Replacement & Controls	2027	-	-	\$5,000	-	\$5,000
A.3— Expanded Facilities	Maint. at New facilities	Ongoing	-	\$121,856	-	-	\$121,856
A.4 – Juvenile / YJRC;	Facility Expansion	2023 – 2024	-	\$78,235	\$52,500	\$55,050	\$185,785
A.8 – Other Bldg	Relocate Warehouse	2023-2024	\$90,000	-	\$22,000	\$63,915	(\$4,085)
C – Technology and equipment	Auditor Pollbook	2024	-	-	\$30,000	-	\$30,000
C – Technology	Community Devel-	2024	-	-	\$100,000	-	\$100,000
F – Conservation	WLP – Campground	2024-2026	\$50,000	-	\$30,000	\$10,000	(\$10,000)
	Totals		\$140,000	\$200,091	\$259,500	\$128,965	\$448,556

Two of the projects are expected to be revenue generators for the county, the rental income from a lease at a new warehouse, and facility use income for a campground. These facilities will generate facility / unit rentals that exceed or approximate the costs of maintenance or general staffing. The technology projects will add to operational costs through new maintenance agreement contracts. The facility projects of a new warehouse and YJRC / COOP COG center will increase operations costs for utilities and staff maintenance.

The Scott County Emergency Communication and Radio Project is projected to decrease maintenance and access fees for the entire region, SECC and the county. Radio System Access Fees and third-party maintenance will be replaced by owned radio, dispatch and system maintenance and future capital investment sinking fund. It is currently estimated to be a reduction of \$50,000 per year; however, the actual result will depend on the final financial maintenance model developed by the commission to recover future maintenance costs. This will impact the operational transfer (expense) from the general fund to the Scott Emergency Communication Center.

Many of the projects will have minimal impacts to operations as most projects are not adding square footage, software / hardware swaps or are not significant changes. The projects listed in the detailed plan are for major repairs, renovations or replacements. By proactively planning for these projects, we can avoid the cost of deferred maintenance and take advantage of efficiency gains from new equipment and technologies. The Board of Supervisors encourages County departments to self-identify potential projects as capital requests during the budget process. Careful planning and decision making should help to minimize those operational impacts going forward.

The pages that follow lists the individual capital projects planned for the next five years in addition to last year's actual projects and the current year's revised projects. Some projects originally planned for FY23 were moved to FY24 and beyond due to timing and budget constraints or longer planning procedures required.

CAPITAL PROJECTS FUND SUMMARY

FUND STATEMENT

	<u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Revised</u> <u>Estimate</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Other County Taxes	\$ 932,485	\$ 800,000	\$ 850,000	\$ 850,000	6.3%
Intergovernmental	432,782	1,607,000	7,000	1,605,000	-0.1%
Transfer of Charges for Services- General	-	-	-	-	0.0%
Use of Money & Property	20,226	26,500	193,200	179,000	575.5%
Miscellaneous	98,906	24,000	36,620	30,000	25.0%
Subtotal Revenues	1,484,399	2,457,500	1,086,820	2,664,000	8.4%
Other Financing Sources:					
Operating Transfers In					
General Basic	10,838,887	6,036,600	11,455,191	8,396,600	39.1%
Recorder's Record Mgt	25,000	25,000	25,000	25,000	0.0%
ARPA Grant	-	13,550,000	13,275,000	3,725,000	-72.5%
Capital Improvement (General)	60,201	-	-	-	N/A
Conservation Equipment	-	-	200,000	281,000	N/A
Conservation CIP Reserve	-	804,000	441,750	440,000	-45.3%
Electronic Equipment	-	-	-	-	0.0%
Total Transfers In	10,924,088	20,415,600	25,396,941	12,867,600	-37.0%
Proceeds of Fixed Asset Sales	230,308	87,000	152,600	110,000	26.4%
Total Revenues & Other Sources	12,638,795	22,960,100	26,636,361	15,641,600	-31.9%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Capital Projects	\$ 11,307,119	\$ 28,391,500	\$ 28,266,591	\$ 22,961,070	-19.1%
Subtotal Expenditures	11,307,119	28,391,500	28,266,591	22,961,070	-19.1%
Other Financing Uses:					
Operating Transfers Out					
Conservation Equipment Fund	-	-	-	-	N/A
Conservation CIP Reserve	163,115	-	-	-	N/A
Capital Improvements	-	804,000	641,750	721,000	-10.3%
Total Transfers Out	163,115	804,000	641,750	721,000	-10.3%
Total Expenditures & Other Uses	11,470,234	29,195,500	28,908,341	23,682,070	-18.9%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	1,168,561	(6,235,400)	(2,271,980)	(8,040,470)	28.9%
Beginning Fund Balance - July 1,	<u>\$ 11,745,552</u>	<u>\$ 9,714,947</u>	<u>\$ 12,914,113</u>	<u>\$ 10,642,133</u>	9.5%
Ending Fund Balance - June 30,	<u>\$ 12,914,113</u>	<u>\$ 3,479,547</u>	<u>\$ 10,642,133</u>	<u>\$ 2,601,663</u>	-25.2%

CAPITAL PROJECTS (General) FUND

FUND STATEMENT

	<u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Revised</u> <u>Estimate</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Other County Taxes	\$ 932,485	\$ 800,000	\$ 850,000	\$ 850,000	6.3%
Intergovernmental	432,782	1,607,000	7,000	1,605,000	N/A
Use of Money & Property	2,074	20,000	121,000	154,500	672.5%
Miscellaneous	66,261	-	6,620	-	N/A
Subtotal Revenues	1,433,602	2,427,000	984,620	2,609,500	7.5%
Other Financing Sources:					
Operating Transfers In					
General Basic	10,410,973	5,486,600	11,455,191	8,396,600	53.0%
Recorder's Record Mgt	25,000	25,000	25,000	25,000	0.0%
ARPA Grant Fund	-	13,550,000	12,725,000	3,350,000	N/A
Conservation Equipment	-	-	200,000	281,000	N/A
Conservation CIP Reserve	-	804,000	441,750	440,000	-45.3%
Total Transfers In	10,435,973	19,865,600	24,846,941	12,492,600	-37.1%
Proceeds of fixed asset sales	104,300	-	-	-	N/A
Total Revenues & Other Sources	11,973,875	22,292,600	25,831,561	15,102,100	-32.3%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Capital Projects	\$ 9,976,063	\$ 27,841,500	\$ 26,666,990	\$ 22,356,070	-19.7%
Subtotal Expenditures	9,976,063	27,841,500	26,666,990	22,356,070	-19.7%
Other Financing Uses:					
CIP - Conservation CIP Reserve	163,115	-	-	-	N/A
Total Expenditures & Other Uses	10,139,178	27,841,500	26,666,990	22,356,070	-19.7%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	1,834,697	(5,548,900)	(835,429)	(7,253,970)	30.7%
Beginning Fund Balance - July 1,	<u>\$ 7,278,277</u>	<u>\$ 7,972,949</u>	<u>\$ 9,112,974</u>	<u>\$ 8,277,545</u>	3.8%
Ending Fund Balance - June 30,	<u>\$ 9,112,974</u>	<u>\$ 2,424,049</u>	<u>\$ 8,277,545</u>	<u>\$ 1,023,575</u>	-57.8%

BOND ISSUANCE FUND FUND STATEMENT

	<u>Actual 2021-22</u>	<u>Budget 2022-23</u>	<u>Revised Estimate 2022-23</u>	<u>Budget 2023-24</u>	<u>% Change From Prior Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Use of Money & Property	\$ 2,157	\$ -	\$ 26,100	\$ -	N/A
Subtotal Revenues	2,157	-	26,100	-	
Other Financing Sources:					
Bond Sale Proceeds	-	-	-	-	N/A
Bond Premium	-	-	-	-	N/A
Operating Transfers In					
General Basic	-	-	-	-	N/A
Total Transfers In	-	-	-	-	N/A
 Total Revenue & Other Sources	 2,157	 -	 26,100	 -	 N/A
EXPENDITURES & OTHER FINANCING USES					
Operating:	\$ -	\$ -	\$ -	\$ -	N/A
Other Financing Uses:					
Operating Transfers Out					
Capital Improvements	1,222,082	-	1,049,601	-	N/A
Total Transfers Out	1,222,082	-	1,049,601	-	N/A
 Total Expenditures & Other Uses	 1,222,082	 -	 1,049,601	 -	 N/A
 Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	 (1,219,925)	 -	 (1,023,501)	 -	 N/A
 Beginning Fund Balance - July 1,	 \$ 2,243,426	 \$ -	 \$ 1,023,501	 \$ -	 N/A
Ending Fund Balance - June 30,	<u>\$ 1,023,501</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>

VEHICLE REPLACEMENT FUND

FUND STATEMENT

	<u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Revised</u> <u>Estimate</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Other County Taxes	\$ -	\$ -	\$ -	\$ -	N/A
Use of Money & Property	(479)	2,000	3,900	2,000	0.0%
Subtotal Revenues	(479)	2,000	3,900	2,000	0.0%
Other Financing Sources:					
Transfer - From General Basic	325,000	550,000	-	-	-100.0%
Transfer - From ARPA	-	-	550,000	375,000	N/A
Proceeds of Fixed Asset Sales	39,943	25,000	-	25,000	0.0%
Total Revenues & Other Sources	364,464	577,000	553,900	402,000	-30.3%
EXPENDITURES & OTHER FINANCING USES					
Operating - Vehicles:	\$ 108,974	\$ 550,000	\$ 550,000	\$ 605,000	10.0%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	255,490	27,000	3,900	(203,000)	-851.9%
Beginning Fund Balance - July 1,	<u>\$ 90,518</u>	<u>\$ 92,518</u>	<u>\$ 346,008</u>	<u>\$ 349,908</u>	278.2%
Ending Fund Balance - June 30,	<u>\$ 346,008</u>	<u>\$ 119,518</u>	<u>\$ 349,908</u>	<u>\$ 146,908</u>	22.9%

CONSERVATION EQUIPMENT RESERVE FUND

FUND STATEMENT

	<u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Revised</u> <u>Estimate</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	% Change From Prior Budget
REVENUES & OTHER FINANCING SOURCES					
Use of Property and Money	\$ 220	\$ 1,500	\$ 17,000	\$ 9,100	506.7%
Miscellaneous	-	-	-	-	N/A
Subtotal Revenues	220	1,500	17,000	9,100	506.7%
Other Financing Sources:					
Operating Transfers In					
General CIP	60,201	-	-	-	N/A
Proceeds of Fixed Asset Sales	86,065	62,000	152,600	85,000	37.1%
Total Revenues & Other Sources	146,486	63,500	169,600	94,100	48.2%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Other Financing Uses:					
Operating Transfers Out					
General Basic	\$ -	\$ -	\$ -	\$ -	N/A
Conservation - CIP	-	-	-	-	N/A
General CIP	-	-	200,000	281,000	N/A
Total Transfers Out	-	-	200,000	281,000	N/A
Total Expenditures & Other Uses	-	-	200,000	281,000	N/A
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	146,486	63,500	(30,400)	(186,900)	-394.3%
Beginning Fund Balance - July 1,	\$ 989,841	\$ 658,341	\$ 1,136,327	\$ 1,105,927	68.0%
Ending Fund Balance - June 30,	\$ 1,136,327	\$ 721,841	\$ 1,105,927	\$ 919,027	27.3%

CONSERVATION CIP RESERVE FUND

FUND STATEMENT

	<u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Revised</u> <u>Estimate</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Use of Property and Money	\$ 16,254	\$ 3,000	\$ 25,200	\$ 13,400	346.7%
Transfer of Charges for Services - General	-	-	-	-	N/A
Miscellaneous	<u>32,645</u>	<u>24,000</u>	<u>30,000</u>	<u>30,000</u>	25.0%
Subtotal Revenues	48,899	27,000	55,200	43,400	60.7%
Other Financing Sources:					
Operating Transfers In					
General - Basic	102,914	-	-	-	N/A
Conservation - Equipment Reserve	-	-	-	-	N/A
General CIP	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Total Transfers In	102,914	-	-	-	N/A
 Total Revenues & Other Sources	 151,813	 27,000	 55,200	 43,400	 60.7%
EXPENDITURES & OTHER FINANCING USES					
Operating:	\$ -	\$ -	\$ -	\$ -	N/A
Other Financing Uses - Transfer to General CIP	<u>-</u>	<u>804,000</u>	<u>441,750</u>	<u>440,000</u>	-45.3%
Total Expenditures & Other Uses	-	804,000	441,750	440,000	-45.3%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	151,813	(777,000)	(386,550)	(396,600)	-49.0%
 Beginning Fund Balance - July 1,	 <u>\$ 1,143,490</u>	 <u>\$ 991,139</u>	 <u>\$ 1,295,303</u>	 <u>\$ 908,753</u>	 -8.3%
Ending Fund Balance - June 30,	<u>\$ 1,295,303</u>	<u>\$ 214,139</u>	<u>\$ 908,753</u>	<u>\$ 512,153</u>	139.2%

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

	FY22 ACTUAL	FY23 BUDGET	FY23 YTD	FY23 ESTIMATE	FY24 PLAN	FY25 PLAN	FY26 PLAN	FY27 PLAN	FY28 PLAN	UNPROG NEEDS
APPROPRIATION SUMMARY										
Building & Grounds	\$ 6,856,854	\$ 20,957,500	\$ 6,142,800	\$ 21,712,740	\$ 13,816,070	\$ 1,467,000	\$ 3,647,000	\$ 2,175,000	\$ 2,823,800	\$ 71,830,000
Space Plan Utilization Project	5,117	-	-	-	-	-	-	-	-	46,800,000
Technology & Equipment Acquisition	1,647,484	2,330,000	710,978	1,977,500	3,269,000	2,312,500	702,500	3,102,500	702,500	13,969,500
Other Projects	30,000	1,650,000	30,000	50,000	1,650,000	50,000	50,000	50,000	50,000	-
SUBTOTAL GENERAL CIP	8,539,455	24,937,500	6,883,778	23,740,240	18,735,070	3,829,500	4,399,500	5,327,500	3,576,300	132,599,500
Conservation CIP Projects	1,436,609	2,904,000	1,018,418	2,926,750	3,621,000	2,816,000	2,540,000	1,330,000	1,550,000	9,015,000
Subtotal Projects Paid from General CIP Fund	9,976,064	27,841,500	7,902,196	26,666,990	22,356,070	6,645,500	6,939,500	6,657,500	5,126,300	141,614,500
Vehicle Acquisition Sub Fund	108,974	550,000	-	550,000	605,000	550,000	600,000	600,000	600,000	-
Bond Issuance Sub Fund	1,222,082	-	-	1,049,601	-	-	-	-	-	-
Secondary Roads Fund Equipment (operations function)	76,779	850,000	3,142	1,250,000	980,000	1,000,000	1,000,000	1,000,000	1,000,000	-
Secondary Roads Fund Construction Projects	139,972	1,675,000	179,614	2,575,614	10,760,000	1,250,000	1,650,000	400,000	1,735,000	-
Total All Capital Projects	\$ 11,523,871	\$ 30,916,500	\$ 8,084,952	\$ 32,092,205	\$ 34,701,070	\$ 9,445,500	\$ 10,189,500	\$ 8,657,500	\$ 8,461,300	\$ 141,614,500
REVENUE SUMMARY										
Gaming Taxes-Davenport	\$ 566,933	\$ 450,000	\$ 148,909	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
Gaming Taxes-Bettendorf	365,552	350,000	221,822	350,000	350,000	350,000	350,000	350,000	350,000	-
Interest Income	2,074	20,000	12,384	121,000	64,500	20,000	20,000	20,000	20,000	-
Interest Income- sub fund	16,474	-	-	42,200	22,500	-	-	-	-	-
State Grants & Reimbursements	404,896	7,000	-	7,000	5,000	5,000	5,000	5,000	5,000	-
Contributions From Local Entities	27,885	-	-	-	-	-	-	-	-	-
Sale of Assets	104,300	-	-	-	-	-	-	-	-	-
Sale of Assets - Sub Fund	86,065	-	-	152,600	85,000	70,000	70,000	70,000	70,000	-
DNR Reimbursement - Lost Grove Lake	-	-	-	30,000	30,000	30,000	30,000	30,000	30,000	-
Charges for Services- Transfer from General Fund	-	-	-	-	-	-	-	-	-	-
Community Contribution - Assessment Center	-	1,600,000	-	-	1,600,000	-	-	-	-	-
Contribution from SECC	-	-	-	-	-	140,000	-	-	-	-
Rent	-	-	-	-	90,000	-	-	-	-	-
Miscellaneous (donations, refunds)	66,263	-	-	-	-	-	-	-	-	-
Miscellaneous (donations, refunds) - Sub Fund	32,645	-	-	6,620	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

	FY22 ACTUAL	FY23 BUDGET	FY23 YTD	FY23 ESTIMATE	FY24 PLAN	FY25 PLAN	FY26 PLAN	FY27 PLAN	FY28 PLAN	UNPROG NEEDS
Transfers	-									
From General Basic Fund - Cons	1,000,000	1,000,000	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-
From General Basic Fund - Budget Savings / Special	7,140,973	1,090,000	-	6,393,591	3,500,000	-	1,700,000	2,000,000	1,500,000	-
From General Basic Fund - Restricted	-	-	-	115,000	125,000	-	-	-	-	-
From General Basic Fund - Budget Savings /										
Conservation	300,000	300,000	-	300,000	300,000	300,000	300,000	300,000	300,000	
From General Basic Fund - Tax Levy	1,970,000	1,970,000	-	1,970,000	1,970,000	1,970,000	1,970,000	1,970,000	1,970,000	-
From General Basic Fund - Tax Levy	-	1,126,600	-	1,676,600	1,501,600	1,126,600	-	-	-	-
From ARPA Grant Fund - Reallocated Capital	-	-	-	5,325,000	-	-	-	-	-	-
From ARPA Grant Fund - YJRC	-	7,250,000	-	-	-	-	-	-	-	-
From ARPA Grant Fund - COOP / COG	-	2,750,000	-	3,750,000	-	-	-	-	-	-
From ARPA Grant Fund - Jail	-	1,000,000	-	-	-	-	-	-	-	-
From ARPA Grant Fund - Admin HVAC	-	150,000	-	2,850,000	150,000	-	-	-	-	-
From ARPA Grant Fund - Davenport West Locust Sewer										
Connectivity	-	1,600,000	-	-	1,600,000	-	-	-	-	-
From ARPA Grant Fund - Conservation Trails	-	400,000	-	400,000	800,000	800,000	-	-	-	-
From ARPA Grant Fund - Conservation Sewer	-	400,000	-	400,000	800,000	800,000	-	-	-	-
From Recorder's Record Mgmt. Fund	25,000	25,000	-	25,000	25,000	25,000	25,000	25,000	25,000	-
From / To Conservation Reserves	(163,115)	804,000	-	641,750	721,000	(84,000)	1,240,000	30,000	-	-
Total Revenues	\$ 11,945,945	\$ 22,292,600	\$ 383,115	\$ 26,056,361	\$ 15,239,600	\$ 7,052,600	\$ 7,210,000	\$ 6,300,000	\$ 5,770,000	\$ -
<i>CIP Fund revenues over (under) expend</i>	<i>1,969,881</i>	<i>(5,548,900)</i>	<i>(7,519,081)</i>	<i>(610,629)</i>	<i>(7,116,470)</i>	<i>407,100</i>	<i>270,500</i>	<i>(357,500)</i>	<i>643,700</i>	
Vehicle Replacement Sub Fund										
REVENUE SUMMARY										
Interest Income	(479)	2,000	-	3,900	2,000	2,000	2,000	2,000	2,000	-
Sale of Assets	39,943	25,000	-	-	25,000	25,000	25,000	25,000	25,000	-
Transfers										
From ARPA Fund - LOST REVENUE	-	-	-	550,000	375,000	-	-	-	-	-
From General Basic Fund - Tax Levy	325,000	550,000	-	-	-	550,000	600,000	600,000	600,000	-
Total Revenues	364,464	577,000	-	553,900	402,000	577,000	627,000	627,000	627,000	-
Expenditures	108,974	550,000	-	550,000	605,000	550,000	600,000	600,000	600,000	-
<i>Vehicle Replacement revenues over expenditures</i>	<i>255,490</i>	<i>27,000</i>	<i>-</i>	<i>3,900</i>	<i>(203,000)</i>	<i>27,000</i>	<i>27,000</i>	<i>27,000</i>	<i>27,000</i>	<i>-</i>
Bond Issuance Sub Fund										
Revenue Summary										
Proceeds on Bonds issued	-	-	-	-	-	-	-	-	-	-
Interest Income	2,157	-	-	26,100	-	-	-	-	-	-
Total Revenues	2,157	-	-	26,100	-	-	-	-	-	-
Expenditures - Capital Contributions SECC	1,222,082	-	-	1,049,601	-	-	-	-	-	-
Bond Issuance Fund revenues over expenditures	(1,219,925)	-	-	(1,023,501)	-	-	-	-	-	-
CIP FUND BALANCE RECAP										
Beginning Fund Balance	\$ 7,278,277	\$ 7,972,949	\$ 9,112,974	\$ 9,112,974	\$ 8,277,545	\$ 1,023,575	\$ 1,330,675	\$ 1,501,175	\$ 1,043,675	\$ -
Net Transfers of Revenues to Subfunds	(135,184)	-	-	(224,800)	(137,500)	(100,000)	(100,000)	(100,000)	(100,000)	-
Increase (decrease)	1,969,881	(5,548,900)	(7,519,081)	(610,629)	(7,116,470)	407,100	270,500	(357,500)	643,700	-
Ending Net CIP Fund Balance	9,112,974	2,424,049	1,593,893	8,277,545	1,023,575	1,330,675	1,501,175	1,043,675	1,587,375	-

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

	FY22 ACTUAL	FY23 BUDGET	FY23 YTD	FY23 ESTIMATE	FY24 PLAN	FY25 PLAN	FY26 PLAN	FY27 PLAN	FY28 PLAN	UNPROG NEEDS
Vehicle Replacement Fund Balance	346,008	119,518	346,008	349,908	146,908	173,908	200,908	227,908	254,908	-
Bond Issuance Fund	1,023,501	-	1,023,501	-	-	-	-	-	-	-
Conservation CIP Fund Balance	1,295,303	214,139	1,295,303	908,753	512,153	652,153	142,153	172,153	-	-
Conservation Equipment Fund Balance	1,136,327	721,841	1,136,327	1,105,927	919,027	963,027	333,027	403,027	-	-
Ending Gross CIP Fund Balance	\$ 12,914,113	\$ 3,479,547	\$ 5,395,032	\$ 10,642,133	\$ 2,601,663	\$ 3,119,763	\$ 2,177,263	\$ 1,846,763	\$ 1,842,283	\$ -

APPROPRIATION DETAIL INFORMATION

A. Bldg and Grounds

A.1 Courthouse

CH General Remodeling / Replacement	\$ 24,297	\$ 47,500	\$ 12,475	\$ 47,500	\$ 47,500	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
CH HVAC Recommissioning/Controls	-	-	-	-	-	-	-	-	-	500,000
CH Switch over from boiler to forced air	-	-	-	-	-	-	-	-	-	750,000
CH Bi-Directional Amplifier	-	20,000	-	110,000	-	-	-	-	-	-
CH Cooling Tower Ground and Roof	-	-	-	-	-	100,000	-	-	-	900,000
CH Attorney Office Expansion	695,214	-	-	-	-	-	-	-	-	-
CH Storage Space Conversion to IT Office	-	-	-	-	-	-	-	-	780,000	580,000
CH Water Heater Replacement	-	-	-	-	-	-	-	40,000	-	-
CH UPS Replacement	-	-	-	-	-	200,000	-	-	-	-
CH Public Safety Dispatch Backup HVAC	-	-	-	-	-	-	-	-	-	70,000
CH Stairwell Retreads	11,581	-	-	-	-	-	-	-	-	-
TOTAL COURTHOUSE	731,092	67,500	12,475	157,500	47,500	350,000	50,000	90,000	830,000	2,800,000

A.2 Jail

JL General Remodeling/Replacement	43,127	47,500	3,864	47,500	47,500	50,000	50,000	50,000	50,000	-
JL Carpet	-	-	-	-	-	-	-	-	-	-
JL Security System Replacement	5,863	30,000	-	25,000	30,000	30,000	30,000	30,000	30,000	2,500,000
JL Camera update	-	-	-	-	300,000	300,000	-	-	-	-
JL UPS Replacement	-	120,000	-	8,000	112,000	-	-	-	-	-
JL Bi-Directional Amplifier	-	30,000	-	-	-	-	-	-	-	-
JL HVAC Replacement & Controls	324,700	-	6,958	-	-	-	-	500,000	-	500,000
JL Support Elevators	-	-	-	-	-	-	-	-	-	700,000
JL Jail Expansion / Renovation Long Term	-	-	-	-	-	-	-	-	-	45,000,000
JL Jail Expansion / Renovation Short Term	-	1,000,000	-	-	-	-	2,000,000	-	-	8,000,000
JL PLC Replacement & Syntinel Control System	6,963	-	14,867	-	145,000	-	-	-	-	-
TOTAL JAIL	380,653	1,227,500	25,689	80,500	634,500	380,000	2,080,000	580,000	80,000	56,700,000

A.3 Eldridge Warehouse

EW General Remodeling/Replacement	286	-	-	45,000	40,000	40,000	40,000	40,000	40,000	-
EW IT IDF Room	-	-	-	-	-	-	-	-	140,000	-
EW Relocate Warehouse	4,761,126	-	261,115	300,000	-	-	-	-	-	-
EW General Remodeling	-	-	-	-	-	-	-	-	-	-
TOTAL ELDRIDGE BUILDING	4,761,412	-	261,115	345,000	40,000	40,000	40,000	40,000	180,000	-

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

	FY22 ACTUAL	FY23 BUDGET	FY23 YTD	FY23 ESTIMATE	FY24 PLAN	FY25 PLAN	FY26 PLAN	FY27 PLAN	FY28 PLAN	UNPROG NEEDS
A.4 Juvenile / YJRC / Annex										
JDC General Remodeling/Replacement	491	20,000	-	20,000	20,000	15,000	15,000	15,000	15,000	-
JDC PLC Replacement & Syntinel Control System (Commander)	-	18,000	16,970	18,000	-	-	-	-	-	-
JDC Security Systems Replacement	1,895	25,000	-	25,000	25,000	25,000	25,000	25,000	25,000	60,000
JDC Roof Replacement	-	-	-	-	-	-	-	-	-	175,000
JDC Public Safety Radios	-	-	-	-	-	-	-	-	-	-
JDC Fire Panel System Replacement	-	-	-	15,000	-	-	-	-	-	-
YJRC Assessment Center	-	1,700,000	-	1,600,000	-	-	-	-	-	-
YJRC Facility Expansion	803,979	13,500,000	2,952,032	12,533,740	12,387,570	-	-	-	-	-
YJRC Boiler Replacement	-	-	-	-	-	20,000	-	-	-	-
TOTAL Juvenile Detention Center	806,365	15,263,000	2,969,002	14,211,740	12,432,570	60,000	40,000	40,000	40,000	235,000
A.5 Admin Center										
AC Remodeling/Redecorating	46,353	47,500	17,465	47,500	47,500	50,000	50,000	50,000	50,000	-
AC Boiler Replacement	-	-	-	-	-	-	-	-	1,000,000	-
AC ADA Improvements	-	-	-	-	-	-	-	-	91,800	-
AC HVAC Controls & System	-	-	-	-	-	-	-	300,000	-	1,000,000
AC AHU Replacement	-	120,000	2,807,400	2,850,000	150,000	-	-	-	-	1,750,000
AC Bi-Directional Amplifier	4,932	40,000	38,402	120,000	-	-	-	-	-	-
AC Carpet Replacement	-	-	-	-	-	50,000	140,000	130,000	-	-
AC Window Replacement and Recladding	2,138	-	-	-	-	-	-	-	-	-
AC Admin., HR, FSS Renovation	25,660	65,000	6,178	100,000	-	-	-	-	-	-
AC 3rd & 4th Floor Breakrooms	-	-	-	-	-	-	-	-	-	-
AC Auditor Recorder Plat Room/ Vault Room / Renovation	-	155,000	-	-	-	-	240,000	240,000	-	-
AC Relocate Planning and Development	-	-	-	-	-	-	-	-	-	200,000
AC Treasurer Station Remodel	32,536	40,000	-	-	-	-	-	-	-	-
AC Dock and Stairs Repair	-	-	-	18,000	-	-	-	-	-	-
AC Security Enhancements	52,280	32,000	1,900	2,500	65,000	115,000	20,000	15,000	175,000	1,045,000
AC Fire Alarm Panel Replacement	-	-	-	-	-	-	-	-	200,000	-
AC Tuckpoint Repair	-	-	-	-	-	-	-	-	-	200,000
TOTAL ADMINISTRATIVE CENTER	163,899	499,500	2,871,345	3,138,000	262,500	215,000	450,000	735,000	1,516,800	4,195,000
A.6 Downtown Storage Bldg										
DSB General Remodeling/Replacement	-	15,000	-	15,000	15,000	15,000	15,000	15,000	15,000	-
TOTAL DOWNTOWN STORAGE BUILDING	-	15,000	-	15,000	15,000	15,000	15,000	15,000	15,000	-
A.7 902 W. Fourth St.										
902 General Remodeling/Replacement	-	-	-	-	22,000	15,000	15,000	15,000	15,000	-
TOTAL DOWNTOWN STORAGE BUILDING	-	-	-	-	22,000	15,000	15,000	15,000	15,000	-
A.8 Sheriff Patrol										
SP General Remodeling/ Replacement	5,712	15,000	-	15,000	15,000	15,000	15,000	15,000	15,000	-
SP Shooting Range	-	250,000	-	-	250,000	250,000	-	-	-	-
SP Training Room	-	-	-	-	-	-	-	-	-	1,000,000
TOTAL SHERIFF PATROL BUILDING	5,712	265,000	-	15,000	265,000	265,000	15,000	15,000	15,000	1,000,000

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

	FY22 ACTUAL	FY23 BUDGET	FY23 YTD	FY23 ESTIMATE	FY24 PLAN	FY25 PLAN	FY26 PLAN	FY27 PLAN	FY28 PLAN	UNPROG NEEDS
A.9 Other Bldg/Grounds										
OB Miscellaneous Landscaping	699	25,000	1,609	10,000	15,000	30,000	30,000	20,000	20,000	-
OB Regulatory Compliance Cost	7,022	15,000	1,566	10,000	15,000	17,000	17,000	17,000	17,000	-
OB Parking Lot Repair/Maintenance	-	20,000	-	10,000	15,000	20,000	20,000	20,000	20,000	-
OB Sidewalk Repair/Maintenance	-	20,000	-	10,000	15,000	25,000	15,000	15,000	15,000	-
OB Parking	-	-	-	-	-	-	-	-	-	3,400,000
EE FSS - Energy Incentive Program	-	20,000	-	-	-	-	-	-	-	-
OB UPS Replacement	-	20,000	-	10,000	15,000	20,000	20,000	20,000	20,000	-
OB Downtown Streetscape (trees, lighting, plantings)	-	-	-	-	-	-	-	513,000	-	-
OB Downtown Lot	-	-	-	-	22,000	15,000	15,000	15,000	15,000	-
OB Garage Storage	-	-	-	-	-	-	25,000	25,000	25,000	-
OB Wapsi - Tower	-	-	-	100,000	-	-	-	-	-	-
OB Annex Renovation	-	-	-	-	-	-	-	-	-	3,500,000
OB COOP - COG Training Center	-	3,500,000	-	3,600,000	-	-	-	-	-	-
OB Convert Annex	-	-	-	-	-	-	800,000	-	-	-
TOTAL OTHER B & G	7,721	3,620,000	3,175	3,750,000	97,000	127,000	942,000	645,000	132,000	6,900,000
TOTAL BUILDING & GROUNDS	6,856,854	20,957,500	6,142,800	21,712,740	13,816,070	1,467,000	3,647,000	2,175,000	2,823,800	71,830,000
B. Space Utilization Master Plan										
Land Acquisition	5,117	-	-	-	-	-	-	-	-	-
Courthouse Long Range	-	-	-	-	-	-	-	-	-	46,800,000
TOTAL SPACE UTILIZATION MASTER PLAN	5,117	-	-	-	-	-	-	-	-	46,800,000
C.1 Technology & Equipment Annual										
EE IT-Remote Sites WANS	1,500	20,000	-	10,000	10,000	20,000	20,000	20,000	20,000	200,000
EE IT-Edge Devices - Network Access Layer	-	20,000	2,975	10,000	10,000	20,000	20,000	20,000	20,000	250,000
EE IT-Premise Wiring	298	15,000	2,163	10,000	10,000	15,000	15,000	15,000	15,000	-
EE IT-Web Site Development	-	25,000	-	5,000	5,000	25,000	25,000	25,000	25,000	-
EE IT-CCTV Camera Equipment	21,588	17,500	606,168	641,500	25,000	25,000	25,000	25,000	25,000	2,000,000
EE IT-MFP Replacements	14,533	52,500	14,440	35,000	35,000	52,500	52,500	52,500	52,500	-
EE IT-PC's/Printers - Component Support	80,778	75,000	19,230	65,000	65,000	75,000	75,000	75,000	75,000	-
EE IT-Replace Monitors	5,420	10,000	2,092	8,000	8,000	10,000	10,000	10,000	10,000	-
EE IT-Software Licenses(windows software)	-	45,000	43	15,000	25,000	45,000	45,000	45,000	45,000	-
EE IT-Tape Backup Equipment	-	15,000	-	15,000	15,000	15,000	15,000	15,000	15,000	-
EE Sher-Vehicle Auxiliary Equipment	228,997	300,000	46,614	200,000	300,000	250,000	145,000	145,000	145,000	-
EE IT-Phone System Upgrade/Repl	14,941	10,000	209	20,000	500,000	10,000	10,000	10,000	10,000	-
EE IT-GIS Equipment	21,150	25,000	1,250	18,000	18,000	25,000	25,000	25,000	25,000	-
EE IT-Enterprise Notification Solution (Crisis Communications)	-	15,000	-	13,000	13,000	25,000	25,000	25,000	25,000	-
EE Rec-ECM Recorder's office	22,084	50,000	-	175,000	25,000	25,000	25,000	25,000	25,000	-
EE IT-Electronic Content Mgt.	28,434	75,000	-	30,000	75,000	75,000	75,000	75,000	75,000	-
TOTAL TECHNOLOGY & EQUIP ANNUAL	439,723	770,000	695,186	1,270,500	1,139,000	712,500	607,500	607,500	607,500	2,450,000

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

	FY22 ACTUAL	FY23 BUDGET	FY23 YTD	FY23 ESTIMATE	FY24 PLAN	FY25 PLAN	FY26 PLAN	FY27 PLAN	FY28 PLAN	UNPROG NEEDS
C.2 Technology & Equipment Acquisition Non Routine										
EE Attorney's Office Case / Management	-	-	-	-	-	-	-	2,000,000	-	-
EE Administration - ERP / Finance	-	-	-	-	-	-	-	-	-	3,000,000
EE Administration -Time clocks	-	-	-	-	-	-	-	-	-	750,000
EE Auditor-Election Equip	52,520	-	-	-	-	-	-	-	-	1,000,000
EE Auditor-MODUS Election Management	-	-	-	25,000	20,000	20,000	20,000	20,000	20,000	-
EE Auditor-Election Equip / Transport and Storage	-	-	-	-	-	-	-	-	-	140,000
EE Auditor-Poll Book / Tablet Replacement - Laser Printers	-	-	-	-	300,000	-	-	-	-	150,000
EE Auditor-Digitize Transfer and Plat Books	-	100,000	-	100,000	100,000	-	-	-	-	-
EE FSS- Grounds Equipment	-	-	-	25,000	-	-	-	-	-	-
EE FSS-COVID Response Equipment	-	-	-	-	-	-	-	-	-	-
EE IT-Laptops / Tablets	12,832	350,000	-	350,000	-	-	-	-	-	300,000
EE IT-Vaccine Management Software	-	-	-	-	-	-	-	-	-	-
EE Sher / Conservation-Mobile Data Computers (MDC)	7,748	-	-	-	400,000	-	-	-	-	500,000
EE Sher / Conservation-Mobile Router	-	-	-	-	-	220,000	-	-	-	320,000
EE IT-Servers	-	-	-	-	-	400,000	-	-	-	400,000
EE IT-Storage - Video	-	600,000	-	-	-	-	-	-	-	-
EE IT-Storage - Enterprise	73,111	-	-	-	-	750,000	-	-	-	750,000
EE IT-GIS (Aerial Photos)	-	60,000	-	-	60,000	60,000	-	-	-	150,000
EE TR-Qmatic printer / floor	-	-	-	-	-	-	-	-	-	-
EE Sher-Jail Equipment	35,785	-	-	-	-	-	-	-	-	-
EE Sher-Full Body Security Screening	-	-	-	-	-	-	-	-	-	-
EE Sher / Conservation-Body Camera Project	-	-	-	-	550,000	-	-	-	-	400,000
EE Sher-Guns/Masks/Helmet Shields Riot	-	-	-	-	-	-	-	-	-	17,000
EE Sher-Rifles	-	-	-	-	-	-	-	-	-	107,500
EE Sher - Jail Inmate Visit Recording System	-	-	-	-	-	-	-	-	-	-
EE Adm-Board Room Recording	24,157	-	1,000	-	-	-	-	-	-	-
EE Adm-Meeting Management	-	-	-	-	-	-	-	-	-	100,000
EE Hth-Immunization Refrig. / Freezer	-	-	-	7,000	-	-	-	-	-	-
EE IT-Desktop Replacements	-	-	-	-	-	-	-	400,000	-	400,000
EE IT-Enterprise Desktop/App Virtualization upgrade	-	-	-	-	-	-	-	-	-	95,000
EE IT-Cybersecurity	-	150,000	-	-	150,000	150,000	75,000	75,000	75,000	-
EE IT-Technology Assessment	-	-	-	100,000	-	-	-	-	-	-
EE IT-Network Core / Distribution - reimbursable	220,000	-	-	-	-	-	-	-	-	-
EE IT-Network Core / Distribution	781,608	-	-	-	-	-	-	-	-	2,000,000
EE IT-Website Upgrade to Drupal 8/ Accessibility	-	150,000	-	50,000	150,000	-	-	-	-	-
EE IT-Back-up and Restore System Upgrade	-	-	-	-	-	-	-	-	-	400,000
EE P&D-Community Development Software - Permitting and Inspections	-	150,000	14,792	50,000	400,000	-	-	-	-	-
EE Sher-PDA for Jail	-	-	-	-	-	-	-	-	-	40,000
EE Sher-Jail Management	-	-	-	-	-	-	-	-	-	500,000
EE Sher-Softcode Civil Service Civil Process System	-	-	-	-	-	-	-	-	-	-
TOTAL TECHNOLOGY & EQUIP NON-ROUTINE	1,207,761	1,560,000	15,792	707,000	2,130,000	1,600,000	95,000	2,495,000	95,000	11,519,500
TOTAL TECHNOLOGY	1,647,484	2,330,000	710,978	1,977,500	3,269,000	2,312,500	702,500	3,102,500	702,500	13,969,500

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

	FY22 ACTUAL	FY23 BUDGET	FY23 YTD	FY23 ESTIMATE	FY24 PLAN	FY25 PLAN	FY26 PLAN	FY27 PLAN	FY28 PLAN	UNPROG NEEDS
D. Other Projects										
OP Capital Contribution General	-	-	-	-	-	-	-	-	-	-
OP NW Dav Industrial Park Rail Spur	-	-	-	-	-	-	-	-	-	-
OP Davenport West Locust Sewer Connectivity	-	1,600,000	-	-	1,600,000	-	-	-	-	-
OP MLK Park / CAT Funding	-	-	-	20,000	-	-	-	-	-	-
OP Nahant Marsh / CAT Funding	30,000	30,000	30,000	30,000	40,000	-	-	-	-	-
OP Bike Trail/CAT Funding	-	20,000	-	-	10,000	50,000	50,000	50,000	50,000	-
Total Other Projects	30,000	1,650,000	30,000	50,000	1,650,000	50,000	50,000	50,000	50,000	-
Grand Total	\$ 8,539,455	\$ 24,937,500	\$ 6,883,778	\$ 23,740,240	\$ 18,735,070	\$ 3,829,500	\$ 4,399,500	\$ 5,327,500	\$ 3,576,300	\$ 132,599,500

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

	FY22 ACTUAL	FY23 BUDGET	FY23 YTD	FY23 ESTIMATE	FY24 PLAN	FY25 PLAN	FY26 PLAN	FY27 PLAN	FY28 PLAN	UNPROG NEEDS
F. Conservation Projects										
Scott County Park										
SCP-Cabin Construction	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCP-Campground Design & Construction	22,359	-	73,125	73,000	-	-	-	-	-	-
SCP - Inchahias Campground	-	-	-	-	-	-	10,000	70,000	800,000	-
SCP-Pool and Aquatic Ctr Renov	14,523	40,000	17,973	40,000	50,000	50,000	50,000	50,000	50,000	50,000
SCP - Pool Liner	-	-	-	-	600,000	-	-	-	-	-
SCP-Car Wash Bay	-	-	6,197	-	-	-	-	-	-	-
SCP-Trails, Roads & Parking Lot Resurfacing	68,253	360,000	-	650,000	-	70,000	700,000	-	50,000	1,200,000
SCP-Storage Barn	-	-	-	-	-	-	-	-	-	-
SCP-Pioneer Village Renov	48,651	200,000	-	-	250,000	50,000	-	-	-	-
SCP-Cody Lake Shelter Replacement	-	-	-	-	-	-	-	-	-	150,000
SCP-Cody Lake Renovation	-	-	-	-	-	-	-	-	-	100,000
SCP-Shelter	-	-	-	-	15,000	150,000	-	-	-	-
SCP-Outhouse Replacement	-	-	-	-	-	-	-	-	-	-
SCP-Playground	-	-	-	-	100,000	100,000	-	-	-	100,000
Scott County Park Sub-total	153,786	600,000	97,295	803,000	1,015,000	420,000	760,000	120,000	900,000	1,600,000
Westlake Park										
WLP-Lodge Design & Construction	-	800,000	-	-	-	-	-	-	-	-
WLP-Four Season Shelter	-	-	-	-	-	-	-	10,000	-	-
WLP-Shelters	-	-	-	-	15,000	150,000	-	-	-	1,585,000
WLP-Campground - Park Terrace	-	-	-	-	10,000	70,000	800,000	-	-	-
WLP-Park Road Repair	-	-	-	-	-	-	-	-	-	430,000
WLP-Playgrounds	-	100,000	-	150,000	-	-	100,000	-	-	-
WLP-Lake Restoration	485,576	-	-	-	-	-	-	-	-	-
WLP-Lake Canyada Dam Restoration	31,588	-	-	-	-	-	-	-	-	-
WLP-ADA Fishing Piers	66,433	-	-	125,000	-	-	-	-	-	-
WLP-Beach Improvements	81,602	-	50,997	45,000	-	-	-	-	-	300,000
WLP-Trails, Roads & Parking Lot Resurfacing	-	-	96,259	96,250	-	-	80,000	800,000	-	900,000
WLP-Campground Site Paving	-	250,000	-	-	-	-	-	-	-	500,000
Westlake Park Sub-total	665,199	1,150,000	147,256	416,250	25,000	220,000	980,000	810,000	-	3,715,000
Wapsi Center										
REAP	1,000	-	-	115,000	-	-	-	-	-	-
Wapsi Ed Center Development - Lorenzen Funding	83,682	-	294,848	360,000	-	-	-	-	-	1,000,000
Wapsi Center Sub-total	84,682	-	294,848	475,000	-	-	-	-	-	1,000,000
Buffalo Shores - Restoration - Flood	297,676	-	-	-	-	-	-	-	250,000	-
Buffalo Shores Septic System	-	-	2,443	2,500	-	-	-	-	-	-
Buffalo Shores Sub-total	297,676	-	2,443	2,500	-	-	-	-	250,000	-

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY24 BUDGET

	FY22 ACTUAL	FY23 BUDGET	FY23 YTD	FY23 ESTIMATE	FY24 PLAN	FY25 PLAN	FY26 PLAN	FY27 PLAN	FY28 PLAN	UNPROG NEEDS
Other Locations										
Land Acquisition / Park Expansion	-	-	-	-	-	-	-	-	-	2,000,000
Renewable Energy Projects	-	-	28,350	-	-	-	-	-	-	700,000
Entrance Signage - all parks	-	-	-	-	-	100,000	-	-	-	-
ARPA Projects - Conservation Trails	-	400,000		400,000	800,000	800,000	-	-	-	-
ARPA Projects - Conservation Water	-	400,000		400,000	800,000	800,000	-	-	-	-
ARPA Projects- Water & Trail Engineering Cost	-	-	12,350	80,000	300,000	20,000	-	-	-	-
Shed Engineering	-	-	-	-	-	30,000	400,000	-	-	-
Vehicles and Small Equipment	151,132	282,000	379,104	300,000	581,000	326,000	300,000	300,000	300,000	-
Tech & Equip - Other Equip	26,467	22,000	13,849	-	-	-	-	-	-	-
Misc Donation	-	-	5,402	-	-	-	-	-	-	-
LyondellBasell	-	-	6,290	-	-	-	-	-	-	-
Park Maintenance - General All Park	21,877	50,000	31,233	50,000	100,000	100,000	100,000	100,000	100,000	-
Park Building Maintenance	35,790	-	-	-	-	-	-	-	-	-
Other Locations Sub-total	235,266	1,154,000	476,577	1,230,000	2,581,000	2,176,000	800,000	400,000	400,000	2,700,000
F. Conservation Projects Total	\$ 1,436,609	\$ 2,904,000	\$ 1,018,418	\$ 2,926,750	\$ 3,621,000	\$ 2,816,000	\$ 2,540,000	\$ 1,330,000	\$ 1,550,000	\$ 9,015,000
County Levy Contribution	1,000,000	1,000,000	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-
Prior Year General Fund balance assignment estimate	167,949	300,000		300,000	300,000	300,000	300,000	300,000	300,000	-
ARPA Funding	-	800,000		800,000	1,600,000	1,600,000	-	-	-	-
Borrow from County Capital	-	-		-	-	-	-	-	-	-
West Lake Restoration Contribution (12.5%)	-	-	-	-	-	-	-	-	-	-
County CIP Fund Balance Contribution	-	-	-	-	-	-	-	-	-	-
County CIP Contribution	1,167,949	2,100,000	-	2,100,000	2,900,000	2,900,000	1,300,000	1,300,000	1,300,000	-
Conservation CIP Fund Balance Contribution	58,740	804,000	-	441,750	440,000	(110,000)	1,240,000	30,000	250,000	-
Conservation Equipment Fund Balance	-	-	-	200,000	281,000	26,000	-	-	-	-
Capital Fund Outside Funding (Grants / Sale of Assets)	2,000	-	-	70,000	-	-	-	-	-	-
General Fund Restriction (REAP / Donations / Grants)	207,920	-	-	115,000	-	-	-	-	-	-
Conservation Equity Contributions	268,660	804,000	-	826,750	721,000	(84,000)	1,240,000	30,000	250,000	-
Total Funding	\$ 1,436,609	\$ 2,904,000	\$ -	\$ 2,926,750	\$ 3,621,000	\$ 2,816,000	\$ 2,540,000	\$ 1,330,000	\$ 1,550,000	\$ -

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY23 BUDGET

Roads Project #	Description	FY22 ACTUAL	FY23 PLAN	FY23 YEAR-TO-DATE	FY23 ESTIMATE	FY24 PLAN	FY25 PLAN	FY26 PLAN	FY27 PLAN	FY28 PLAN	Unmet Needs	Approximate Letting Date
G. Secondary Roads Projects												
L-519	Bridge Replacement 4E Sheridan (140th Ave)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	N/A
L-320	Bridge Replacement 27H LeClaire	-	-	-	-	-	-	-	-	-	-	April 2019
L-319	Bridge Replacement 7 Princeton	-	-	-	-	-	-	-	-	-	-	June 2019
L-420	Bridge Replacement 17C Sheridan	-	-	-	-	-	-	-	-	-	-	June 2019
L-418	^ Bridge Replacement 33H Liberty	900	-	4,893	4,893	-	-	-	-	-	-	September 2020
L-1020	Edge Drain F58 (200th St)	-	-	-	-	-	-	-	-	-	-	February 2020
L-223	Bridge Replacement 8A Butler	-	-	-	-	-	-	-	-	-	-	December 2019
L-120	Various Large Culvert Replacements	-	-	-	-	-	-	-	-	-	-	N/A
L-520	Culvert Replacement 7C Blue Grass	86,306	-	179,614	179,614	-	-	-	-	-	-	February 2021
L-620	HMA Resurfacing Slopertown Rd	-	-	-	-	-	-	-	-	-	-	June 2019
L-720	HMA Resurfacing Cadda Rd	-	-	-	-	-	-	-	-	-	-	June 2019
L-220	^ HMA Resurfacing F45 (Princeton Rd-FM)	941,874	-	-	-	-	-	-	-	-	-	February 2021
L-821	Y48 & 112th Ave at Hwy 61 Intersection Improvements	-	-	-	615,000	-	-	-	-	-	-	April 2022
L-221	Bridge Repair 9 Winfield	53,666	-	-	-	-	-	-	-	-	-	N/A
L-421	HMA Resurfacing 290 St	-	-	-	-	-	-	-	-	-	-	June 2020
L-323	^ Bridge Replacement 7F Princeton	13,568	-	-	-	-	-	-	-	-	-	April 2020
L-321	^ Bridge Replacement 9 Cleona (BRS)	-	-	9,893	9,893	-	-	-	-	-	-	September 2020
L-322	^ Culvert Replacement 6 Blue Grass	575,437	-	-	-	-	-	-	-	-	-	April 2020
L-723	Bridge Replacement 7G Princeton	-	-	-	800,000	-	-	-	-	-	-	March 2023
L-922	^ HMA Resurfacing F33 (Bluff Road)	-	-	1,952,038	1,982,038	-	-	-	-	-	-	April 2022
L-1022	^ HMA Resurfacing Z30 (Wells Ferry Rd)	-	-	-	1,500,000	-	-	-	-	-	-	April 2022
L-1122	Intersection Safety Improvements-Y40 & Hwy 130	-	-	-	76,000	-	-	-	-	-	-	May 2022
L-522	^ HMA Resurfacing F58(69) (200th St-STP)	-	4,700,000	-	4,700,000	-	-	-	-	-	-	December 2022
L-422	HMA Resurfacing Utah Ave	-	770,000	-	-	-	-	-	-	-	-	June 2022
L-820	HMA Resurfacing 130th St (Chapel Hill Rd)	-	605,000	-	605,000	-	-	-	-	-	-	June 2022
L-722	HMA Resurfacing 145th Street	-	125,000	-	125,000	-	-	-	-	-	-	June 2022
L-823	HMA Resurfacing 115th Ave (Peter Pan Rd)	-	175,000	-	175,000	-	-	-	-	-	-	June 2022
L-622	^ Bridge Replacement 31 DeWitt (SBRFM or SWAP-HBP)	-	-	-	-	1,750,000	-	-	-	-	-	February 2024
L-1120	^ Bridge Replacement 8C Pleasant Valley (STP)	-	-	-	-	1,050,000	-	-	-	-	-	February 2024
L-423	^ Bridge Replacement 6 Pleasant Valley	-	-	-	-	1,050,000	-	-	-	-	-	February 2024
L-824	PCC Reconstruction Mt. Joy	-	-	-	-	6,500,000	-	-	-	-	-	February 2024
L-924	PCC Reconstruction Park View	-	-	-	-	3,500,000	500,000	-	-	-	-	February 2024
L-623	HMA Resurfacing Pumpkin Patch Rd	-	-	-	-	760,000	-	-	-	-	-	June 2023
L-415	^ HMA Resurfacing Territorial Rd (F51-FM)	-	-	-	-	-	3,100,000	-	-	-	-	February 2025
L-719	^ Bridge Replacement 3C Liberty	-	-	-	-	-	400,000	-	-	-	-	February 2025
L-425	HMA Resurfacing Criswell	-	-	-	-	-	750,000	-	-	-	-	October 2023
L-224	^ Bridge Replacement 22F Liberty	-	-	-	-	-	-	400,000	-	-	-	February 2026
L-524	Culvert Replacement 4A Sheridan	-	-	-	-	-	-	250,000	-	-	-	June 2025
L-325	^ HMA Resurfacing F45 (180th Ave to 210th Ave)	-	-	-	-	-	-	3,600,000	-	-	-	February 2026
L-324	HMA Resurfacing 275th Street	-	-	-	-	-	-	1,400,000	-	-	-	June 2025
L-225	^ Culvert Replacement 13K Butler	-	-	-	-	-	-	-	600,000	-	-	February 2027
L-227	^ HMA Resurfacing Y52	-	-	-	-	-	-	-	2,700,000	-	-	February 2027
L-328	HMA Resurfacing 278th Ave (Pineo Grove)	-	-	-	-	-	-	-	400,000	-	-	June 2026

SCOTT COUNTY
FIVE YEAR CAPITAL PROJECT PLAN
FY23 BUDGET

Roads Project #	Description	FY22 ACTUAL	FY23 PLAN	FY23 YEAR-TO-DATE	FY23 ESTIMATE	FY24 PLAN	FY25 PLAN	FY26 PLAN	FY27 PLAN	FY28 PLAN	Unmet Needs	Approximate Letting Date
L-128	Bridge Replacement 10E Liberty	-	-	-	-	-	-	-	-	250,000	-	June 2027
L-228	^ HMA Resurfacing Z30 (205th St to 260th St)	-	-	-	-	-	-	-	-	3,300,000	-	February 2028
L-127	HMA Resurfacing 210th St	-	-	-	-	-	-	-	-	1,485,000	-	June 2027
L-222	Bridge Replacement 28K Princeton	-	-	-	-	-	-	-	-	-	535,000	
L-222	Bridge Replacement 11A Cleona	-	-	-	-	-	-	-	-	-	900,000	
L-523	HMA Resurfacing 278th Avenue	-	-	-	-	-	-	-	-	-	400,000	
L-721	Culvert Replacement 2A Hickory Grove	-	-	-	-	-	-	-	-	-	350,000	
L-309	HMA Resurfacing Cody Rd	-	-	-	-	-	-	-	-	-	250,000	
L-424	HMA Resurfacing Y4E (Dixon to 320th St)	-	-	-	-	-	-	-	-	-	1,650,000	
	HMA Resurfacing F45 (115th Ave to 155th Ave)	-	-	-	-	-	-	-	-	-	2,200,000	
	HMA Resurfacing Y52 (1st Ave to Wapsi River)	-	-	-	-	-	-	-	-	-	2,310,000	
	HMA Resurfacing Y64 (Eldridge to 267th St)	-	-	-	-	-	-	-	-	-	1,265,000	
	HMA Resurfacing Y30 (200th St to Hwy 130)	-	-	-	-	-	-	-	-	-	3,850,000	
	HMA Resurfacing Y40 (200th St to Big Rock Rd)	-	-	-	-	-	-	-	-	-	5,500,000	
	Grade and Pave Allens Grove Rd (275th St to 115th St)	-	-	-	-	-	-	-	-	-	4,000,000	
	210th St (E 90th St) from 1st Ave to Hwy 61	-	-	-	-	-	-	-	-	-	675,000	
L-422	HMA Resurfacing Utah Ave	-	-	-	-	-	-	-	-	-	770,000	
G. Secondary Roads Total		\$ 1,671,751	\$ 6,375,000	\$ 2,146,437	\$ 10,772,437	\$ 14,610,000	\$ 4,750,000	\$ 5,650,000	\$ 3,700,000	\$ 5,035,000	\$ 24,655,000	
Funding												
^ Contributed Capital		\$ 1,531,779	\$ 4,700,000	\$ 1,966,823	\$ 8,196,823	\$ 3,850,000	\$ 3,500,000	\$ 4,000,000	\$ 3,300,000	\$ 3,300,000	\$ -	
Secondary Roads General		139,972	1,675,000	179,614	2,575,614	10,760,000	1,250,000	1,650,000	400,000	1,735,000	-	
		<u>\$ 1,671,751</u>	<u>\$ 6,375,000</u>	<u>\$ 2,146,437</u>	<u>\$ 10,772,437</u>	<u>\$ 14,610,000</u>	<u>\$ 4,750,000</u>	<u>\$ 5,650,000</u>	<u>\$ 3,700,000</u>	<u>\$ 5,035,000</u>	<u>\$ -</u>	
New Equipment		\$ 76,779	\$ 850,000	\$ 3,142	\$ 1,250,000	\$ 980,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000		

NONMAJOR GOVERNMENTAL FUNDS

SUMMARY FUND STATEMENT

NONMAJOR GOVERNMENTAL FUNDS

<u>Fund</u>	<u>Estimated Balance 07/01/23</u>	<u>Revenues and transfers</u>	<u>Expenditures and transfers</u>	<u>Estimated Balance 06/30/24</u>
NONMAJOR GOVERNMENTAL FUNDS:				
Opioid Settlement Fund	\$ 1,351,169	\$ 60,294	\$ 300,000	\$ 1,111,463
Rural Services Fund	176,550	3,568,646	3,568,646	176,550
Recorder's Record Management Fund	<u>50,133</u>	<u>32,900</u>	<u>45,000</u>	<u>38,033</u>
Total Other Funds*	<u>\$ 1,577,852</u>	<u>\$ 3,661,840</u>	<u>\$ 3,913,646</u>	<u>\$ 1,326,046</u>

*Includes interfund transfers and non-budgeted fund activity

OPIOID SETTLEMENT FUND

The State of Iowa, along with other states, settled claims that certain prescription drug companies and pharmaceutical distributors engaged in misleading and fraudulent conduct in the marketing and sale of opioids and failed to monitor for, detect and prevent diversion of drugs. The County also settled the same claims and related claims. Due to its settlements of these claims, the County will receive payments from defendant companies over the next sixteen years. The County is required to use these funds to remediate the opioid crisis and treat or mitigate opioid use disorder and related disorders through prevention, harm reduction, treatment and recovery services.

Scott County is expected to receive \$5.5 million between 2023 and 2039 from distributors, \$1.3 million between 2023 and 2032 from the Janssen settlement, and \$50,300 from the Malinckrodt settlement. Additionally the County may receive a portion of settlements from the Cities of Bettendorf, Iowa and Davenport, Iowa for their state allocations.



As this is a new program the County has assigned the programming responsibilities to the County Health Department and Community Services. Through their joint efforts they will reach out to the community to identify potential permitted uses of the funds and develop associated programming in fiscal year 2024.



Did you know?

The Scott County Health Department offers a monthly newsletter that highlights programs within the Health Department and offers health tips.

OPIOID SETTLEMENT FUND

FUND STATEMENT

	<u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Revised</u> <u>Estimate</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Miscellaneous	\$ -	\$ -	\$ 1,441,169	\$ 50,294	N/A
Use of Money & Property	-	-	10,000	10,000	N/A
Subtotal Revenues	-	-	1,451,169	60,294	N/A
Other Financing Sources:	-	-	-	-	
Total Revenues & Other Sources	-	-	1,451,169	60,294	N/A
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Physical Health and Social Services	-	-	100,000	300,000	N/A
Subtotal Expenditures	-	-	100,000	300,000	N/A
Other Financing Uses:					
Operating Transfers Out	-	-	-	-	N/A
Total Expenditures & Other Uses	-	-	100,000	300,000	N/A
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	-	-	1,351,169	(239,706)	N/A
Beginning Fund Balance - July 1,	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,351,169</u>	N/A
Ending Fund Balance - June 30,	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,351,169</u></u>	<u><u>\$ 1,111,463</u></u>	N/A

RURAL SERVICES BASIC FUND

The Rural Services Basic Fund is used to levy taxes for rural county services as identified in Section 331.428 of the Code of Iowa (see the Financial Management Policies in the Supplemental Information section of the budget document).

The County currently uses this fund for two specific purposes: (1) transfer of funds to the Secondary Roads Fund, and (2) appropriation of funds toward the funding of the Scott County Library.

The levy for the aforementioned two purposes is applied only against property located in the unincorporated areas (townships). Since the taxable valuation of agricultural land/structures is computed on a five year productivity average as opposed to fair market value, the rural tax base and calculated rural services fund tax levy rate have fluctuated over the past ten (10) years as shows below:

Fiscal Year	Rural Tax Base	Rural Services Fund Levy *	Rural Services Fund Levy
2014-15	\$923,012,002	\$2,805,489	\$3.03949
2015-16	949,429,559	2,854,891	3.00695
2016-17	992,010,615	2,939,229	2.96290
2017-18	1,025,764,483	3,022,829	2.94690
2018-19	1,086,344,571	3,179,921	2.92718
2019-20	1,125,980,428	3,278,460	2.91165
2020-21	1,140,293,513	3,308,416	2.90137
2021-22	1,179,214,091	3,418,597	2.89905
2022-23	1,212,927,009	3,481,144	2.87004
2023-24	1,232,380,740	3,494,639	2.83568

The breakdown between the Secondary Roads Fund transfer amount and the amount appropriated for the County Library are as follows:

Fiscal Year	Sec Rds Transfer*	Levy Rate	Library Appropriation*	Levy Rate
2014-15	\$2,261,000	\$2.43465	\$561,697	\$0.60484
2015-16	2,310,000	2.41880	561,697	0.58815
2016-17	2,408,000	2.39819	567,021	0.56471
2017-18	2,470,000	2.39063	574,740	0.55627
2018-19	2,618,000	2.39627	580,036	0.53091
2019-20	2,709,000	2.39268	587,575	0.51897
2020-21	2,755,000	2.38590	595,213	0.51547
2021-22	2,848,000	2.39377	601,165	0.50528
2022-23	2,930,000	2.39836	576,241	0.47168
2023-24	2,978,000	2.36635	590,646	0.46933

* Includes tax levy and other county taxes and State tax replacement credits not against levied taxes

The County's required contribution to the Library system declined due to a reallocation of the overall budget to member entities based on per capita levels. The reallocation occurs after the decennial census.

RURAL SERVICES BASIC FUND

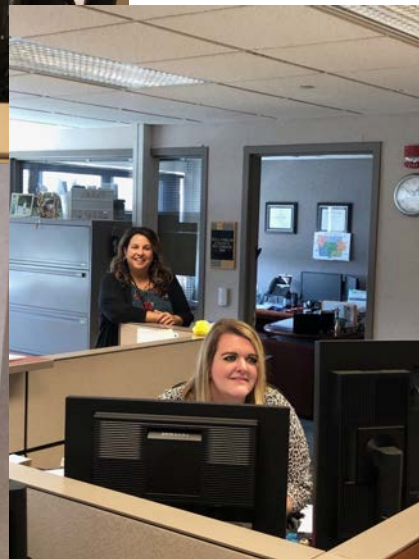
FUND STATEMENT

	<u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Revised</u> <u>Estimate</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	\$ 3,340,600	\$ 3,401,927	\$ 3,401,927	\$ 3,415,717	0.4%
Less: Uncollected Delinq Taxes-Levy Yr	760	317	317	760	139.7%
Less: Credits To Taxpayers	<u>143,650</u>	<u>140,836</u>	<u>140,836</u>	<u>143,651</u>	2.0%
Net Current Property Taxes	3,196,190	3,260,774	3,260,774	3,271,306	0.3%
Delinquent Property Tax Revenue	760	317	317	760	139.7%
Other County Taxes	82,168	84,041	84,041	83,503	-0.6%
Intergovernmental	158,034	159,166	212,250	210,177	32.0%
Use of Property and Money	<u>562</u>	<u>750</u>	<u>5,400</u>	<u>2,900</u>	286.7%
Subtotal Revenues	3,437,714	3,505,048	3,562,782	3,568,646	1.8%
Other Financing Sources:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Revenues & Other Sources	3,437,714	3,505,048	3,562,782	3,568,646	1.8%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
County Environment & Education	<u>601,165</u>	<u>576,241</u>	<u>576,241</u>	<u>590,646</u>	2.5%
Subtotal Expenditures	601,165	576,241	576,241	590,646	2.5%
Other Financing Uses:					
Operating Transfers Out	<u>2,848,000</u>	<u>2,930,000</u>	<u>2,930,000</u>	<u>2,978,000</u>	1.6%
Total Expenditures & Other Uses	3,449,165	3,506,241	3,506,241	3,568,646	1.8%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	<u>(11,451)</u>	<u>(1,193)</u>	<u>56,541</u>	<u>-</u>	N/A
Beginning Fund Balance - July 1,	<u>\$ 131,460</u>	<u>\$ 119,258</u>	<u>\$ 120,009</u>	<u>\$ 176,550</u>	48.0%
Ending Fund Balance - June 30,	<u>\$ 120,009</u>	<u>\$ 118,065</u>	<u>\$ 176,550</u>	<u>\$ 176,550</u>	49.5%

RECORDER'S RECORD MANAGEMENT FUND

The 1993 Iowa Legislature created a County Recorder's Record Management Fund to be used exclusively for the preservation of maintenance of public records. The legislation required that a \$1.00 fee per each recorded instrument be deposited into this fund and that the Recorder use the fees collected (and interest earned) to produce and maintain public records that meet archival standards and to enhance the technological storage, and transmission capabilities related to archival quality records. In past years the County Recorder has authorized the purchase of optical imaging equipment to enhance the operations of this office. The Recorder also hired an outside firm

to digitize the office's microfilmed records back to 1989, the year the computerized index system was implemented. Most recently, the Recorder's Office used these funds to purchase a new third party computer application to replace the previously in-house developed real estate document system. Based on current transaction levels this fund will receive approximately \$30,000 each year.



Did you know?

If you were born after 1986 your birth record is available state-wide regardless of what county the event occurred in. Which means you can receive a copy from the Scott

County office.



RECORDER'S RECORD MANAGEMENT FUND

FUND STATEMENT

	<u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Revised</u> <u>Estimate</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Charges For Services	\$ 35,339	\$ 30,000	\$ 30,000	\$ 32,000	6.7%
Use of Money & Property	31	2,200	1,700	900	-59.1%
Subtotal Revenues	35,370	32,200	31,700	32,900	2.2%
Other Financing Sources:	-	-	-	-	
Total Revenues & Other Sources	35,370	32,200	31,700	32,900	2.2%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Other Financing Uses:					
Operating Transfers Out - General Fund	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%
Operating Transfers Out - Capital CIP Fund	25,000	25,000	25,000	25,000	N/A
Total Expenditures & Other Uses	45,000	45,000	45,000	45,000	0.0%
Excess Of Revenues & Other Sources					
over(under) Expenditures & Other Uses	(9,630)	(12,800)	(13,300)	(12,100)	-5.5%
Beginning Fund Balance - July 1,	<u>\$ 73,063</u>	<u>\$ 60,263</u>	<u>\$ 63,433</u>	<u>\$ 50,133</u>	-16.8%
Ending Fund Balance - June 30,	<u>\$ 63,433</u>	<u>\$ 47,463</u>	<u>\$ 50,133</u>	<u>\$ 38,033</u>	-19.9%

BUSINESS-TYPE ACTIVITIES FUND

GOLF COURSE ENTERPRISE FUND

In May 1990, the County entered into an agreement to lease certain land of the County to a golf course developer. The agreement, which was to expire April 30, 2030, required the developer to make a one-time payment to the County of \$10 and to make deposits into various escrow accounts to pay for the construction of the golf course on the leased ground.



Simultaneously, the County entered into a lease purchase contract with the developer for the acquisition of the golf course. This agreement was to provide the financing for the project. The final agreement (as refinanced in 1993 between the County and Boatman's Trust Company) required the County to make varying semi-annual rental payments through May 1, 2013. The terms of the lease purchase contract provide that should the County fail to make an annual appropriation for any year before the beginning of that year in an amount sufficient, together with amounts budgeted to be available for such purpose in the Enterprise Fund, for the scheduled payments coming due during that year, the agreement shall terminate as of the beginning of that year.



The County could at any time during this agreement, pay the total prepayment price at which time the land lease is canceled. The County paid the lease in its entirety at the conclusion of FY 12.

The course and clubhouse, called Glynns Creek, opened July 1, 1992 at Scott County Park. Glynns Creek has received rave reviews since its opening. While the number of rounds played initially increased steadily since the first year of operation, rounds have decreased in recent years. In order to increase revenues, the Conservation Board is selling season passes to the golf course. These passes are flexible for weekend or weekday play and are available in junior/single/family memberships.



The season passes also offer players discounts on food, pro-shop merchandise, & range activities. Also, the payment schedules for the passes are offered on a monthly schedule. The golf course website <https://www.scottcountyiowa.gov/conservation/glynns-creek-golf-course> allows players to reserve tee times online.



At the conclusion of the lease commitment, the County forgave the interfund advance and interfund loan interest balance between the General Fund and the Golf Course Enterprise Fund.

The County's Capital Fund loaned money to the Golf Course fund to finance a fiscal year 2022 golf mowers. There is no interest charged on the interfund loan.

This County run operation is accounted for in the Golf Course Enterprise Fund.

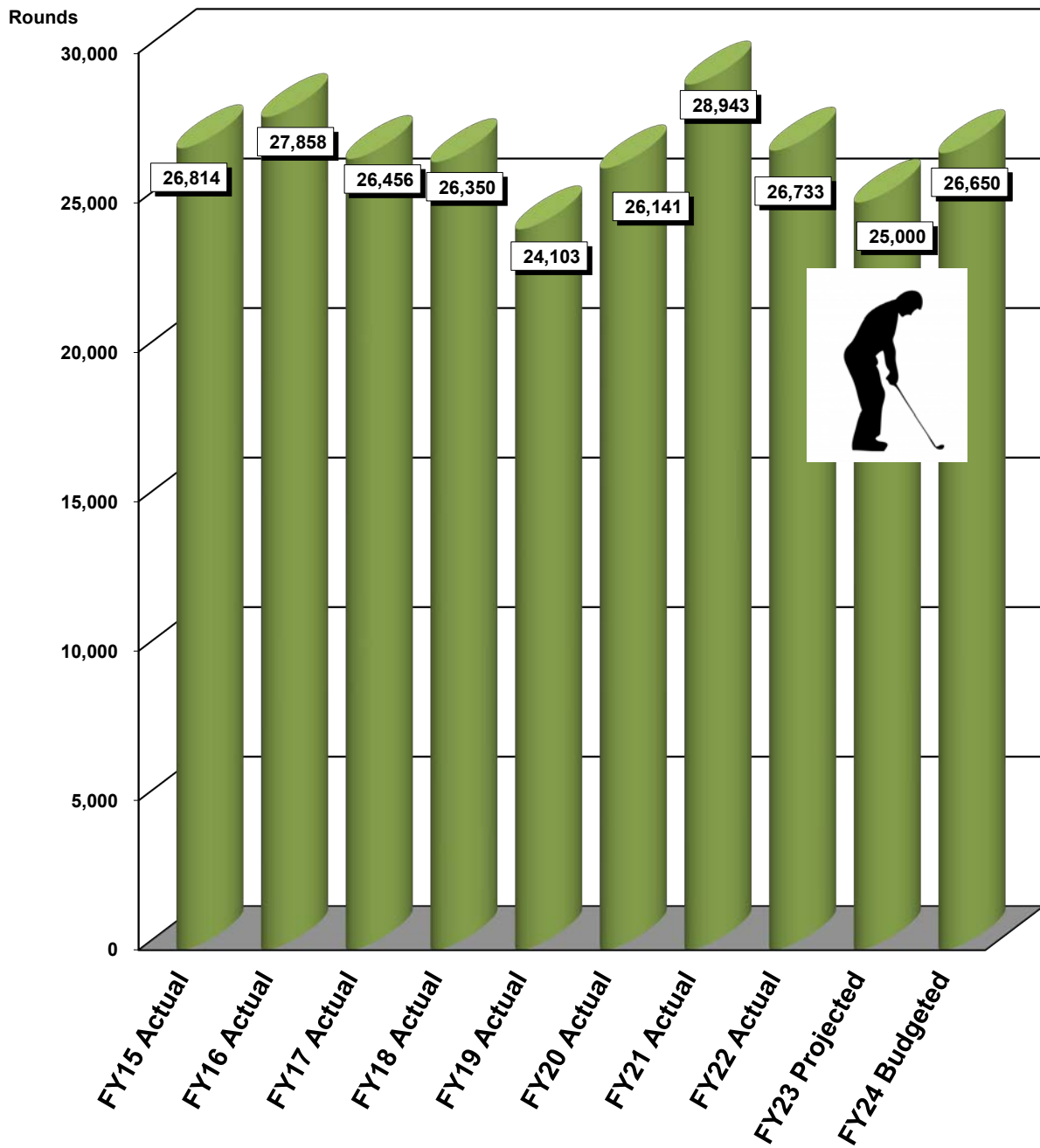
GOLF COURSE ENTERPRISE FUND

FUND STATEMENT

	<u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Revised</u> <u>Estimate</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Charges For Services	\$ 1,147,702	\$ 1,095,700	\$ 1,159,250	\$ 1,194,250	9.0%
Use of Money & Property	297	1,000	9,000	4,800	380.0%
Miscellaneous	532	1,000	1,000	1,000	0.0%
Subtotal Revenues	1,148,531	1,097,700	1,169,250	1,200,050	9.3%
Other Financing Sources:					
Transfer - General Fund	-	-	-	-	
Total Revenues & Other Sources	1,148,531	1,097,700	1,169,250	1,200,050	9.3%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
County Environment & Education	\$ 1,238,661	\$ 1,351,776	\$ 1,391,422	\$ 1,322,782	-2.1%
Subtotal Expenditures	1,238,661	1,351,776	1,391,422	1,322,782	-2.1%
Other Financing Uses:					
Total Expenditures & Other Uses	1,238,661	1,351,776	1,391,422	1,322,782	-2.1%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(90,130)	(254,076)	(222,172)	(122,732)	-51.7%
Beginning Fund Equity - July 1,	\$ 2,445,039	\$ 2,268,990	\$ 2,354,909	\$ 2,132,737	-6.0%
Ending Fund Equity - June 30,	\$ 2,354,909	\$ 2,014,914	\$ 2,132,737	\$ 2,010,005	-0.2%

GLYNNS CREEK GOLF COURSE ROUNDS

TEN YEAR COMPARISON



This graph shows that golf rounds have struggled for consistency. Golf rounds nationwide and in the Midwest have flattened in rounds played. The FY 24 budgeted projection is based upon conservative estimates of consistent and historical usage and before any long-term implications of COVID-19.

**Departmental/
Authorized Agency Detail**

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SCOTT COUNTY
FY23 BUDGETING FOR OUTCOMES DETAIL
INDEX BY DEPARTMENT/AUTHORIZED AGENCY

Department

Administration
 Attorney
 Auditor
 Community Services
 Conservation
 Facility & Support Services
 Health
 Human Resources
 Human Services
 Information Technology
 Non-Departmental
 Planning & Development
 Recorder
 Secondary Roads
 Sheriff
 Supervisors, Board of
 Treasurer
 Youth Juvenile Rehabilitation Center

Analyst

Walsh
 Mathias
 Petersen
 Skelton
 Orr
 Brown
 Sullivan
 Petersen
 Elam
 Petersen
 Petersen
 Orr
 Sullivan
 Rostenbach
 Rostenbach
 Skelton
 Skelton
 Walsh

Page

194
 199
 212
 222
 235
 247
 255
 297
 304
 306
 319
 328
 338
 345
 359
 371
 374
 383

Authorized Agency

Bi-State Regional Commission
 Community Health Care
 Durant Ambulance
 Emergency Management
 SECC
 Library
 Medic Ambulance
 GDRC
 Quad Cities First
 Visit Quad Cities

Analyst

Mathias
 Elam
 Thoreson
 Brown
 Brown
 Mathias
 Thoreson
 Mathias
 Mathias
 Mathias

Page

397
 402
 404
 406
 410
 417
 422
 424
 425
 427

Historical Reference

Center for Active Seniors, Inc.
 CADS Center for Alcohol/Drug

Analyst

Elam
 Thoreson

Page

429
 432

A Guide to Scott County Budgeting for Outcomes

Activity/Service: The service or activity is department providing

Board Goals: The goal that is being met

Fund: The fund that supports this program

County Department: The department in which the program operates

Budget Dollars: The budget specific to this activity/service

ACTIVITY/SERVICE:	Correctional Health	DEPARTMENT: Health/Public Safety/2006			
BUSINESS TYPE:	Core	RESIDENTS SERVED: All Residents			
BOARD GOAL:	Financially Responsible	FUND:	01 General	BUDGET:	\$1,508,979
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of inmates in the jail greater than 14 days.		937	1,137	1,320	1,300
Number of inmates in the jail greater than 14 days with a current health appraisal.		657	417	1,307	1,287
Number of inmate health contacts.		29,885	37,262	35,000	39,000
Number of inmate health contacts provided in the jail.		29,712	37,067	34,650	38,610
Number of medical requests received.		5,397	5,183	8,500	5,200
Number of medical requests responded to within 48 hours.		5,395	5,168	8,500	5,200

PROGRAM DESCRIPTION:

Provide needed medical care for all Scott County inmates 24 hours a day. Includes passing of medication, sick call, nursing assessments, health screenings and limited emergency care.

Program

Description:

A short overview and explanation of the services provided

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Inmates are screened for medical conditions that could impact jail operations.	Inmates who stay in the facility greater than 14 days will have a current health appraisal (within 1st 14 days or within 90 days of current incarceration date).	70%	37%	99%	99%
Medical care is provided in a cost-effective, secure environment.	Maintain inmate health contacts within the jail facility.	99%	99%	99%	99%
Assure timely response to inmate medical requests.	Medical requests are reviewed and responded to within 48 hours.	100%	100%	100%	100%

Performance Measurement:

A two year history. Current projections and budgeted projections are presented.

A Guide to Scott County Budget Analysis

Program:

Program within the Department

Comparative Information:

Two year actual, current budget, projected budget, departmental request, and adopted value

Full Time Equivalent:

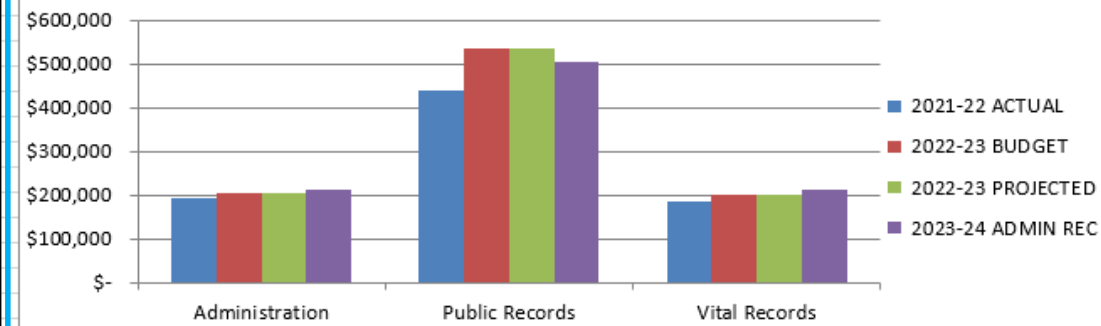
By actual position

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Recorder Administration (26.1000)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
X Recorder	1.00	1.00	1.00	1.00	1.00	1.00
33-N Office Administrator	0.50	0.50	0.50	0.50	0.50	0.50
	-	-				
TOTAL POSITIONS	1.50	1.50	1.50	1.50	1.50	1.50
REVENUE SUMMARY:						
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	274	-	150	150	150	150
TOTAL REVENUES	\$ 274	\$ -	\$ 150	\$ 150	\$ 150	\$ 150
APPROPRIATION SUMMARY:						
Salaries	\$ 125,781	\$ 131,597	\$ 137,470	\$ 137,877	\$ 142,970	\$ 139,593
Benefits	54,697	57,306	60,828	60,828	60,859	60,281
Purchase Services & Expenses	640	3,375	1,725	1,725	3,600	3,600
Supplies & Materials	3,567	581	3,000	3,000	3,000	3,000
TOTAL APPROPRIATIONS	\$ 184,685	\$ 192,859	\$ 203,023	\$ 203,430	\$ 210,429	\$ 206,474

Program or Authorized Agency REVENUES

Program or Authorized Agency EXPENDITURES

APPROPRIATIONS



Summary Chart of all Department Appropriations

ANALYSIS

Purchase Services & Expenses increased for FY24 due to increased travel costs associated with training and conferences. The department reallocated dollars from 2601 to 1000.

Compensation board recommendations for FY24 were reduced and elected official salaries and benefit costs reflect that valuation.

Analysis: Analysis of the information listed, changes and notes listed

Administration

Mahesh Sharma, County Administrator



MISSION STATEMENT: The County Administrator will work to create a sustainable, enjoyable and prosperous community for all Scott County residents

ACTIVITY/SERVICE:	Policy and Facilitation	DEPT/PROG:	Administration		
BUSINESS TYPE:	Foundation	RESIDENTS SERVED:			All Residents
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$362,359
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of agenda items		300	401	300	300
Number of agenda items postponed		2	2	0	0
Number of agenda items placed on agenda after distribution		1	3	0	0

PROGRAM DESCRIPTION:

Organize and coordinate the legislative and policy functions of the Board of Supervisors. Recommend ordinances, resolutions, motions and provide administrative guidance.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Prepare reports, studies, legislative actions for Board consideration in a prompt, efficient manner.	Percentage number of agenda items placed on the agenda 5 days in advance of the meeting.	100%	100%	98%	100%
Board members are informed and prepared to take action on all items on the agenda.	Percentage number of agenda items that are postponed at Board meeting.	0.00%	0.00%	0.00%	0.00%

ACTIVITY/SERVICE:	Financial Management	DEPT/PROG:	Administration	
BUSINESS TYPE:	Foundation	RESIDENTS SERVED:	All Residents	
BOARD GOAL:	Financially Responsible	FUND:	01 General	BUDGET: \$253,000
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED
				2023-24 PROJECTED
Number of Grants Managed		48	46	50
Number of Budget Amendments		2	2	2
Number of Purchase Orders Issued		563	587	560
				580

PROGRAM DESCRIPTION:

Recommend balanced budget and capital plan annually. Forecast revenues and expenditures and analyze trends. Prepare reports and monitor and recommend changes to budget plan. Monitor and audit purchasing card program. Administer grants and prepare reports. Coordinate the annual audit and institute recommendations. Prepare special reports.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Maintain minimum fund balance requirements for the County's general fund - according to the Financial Management Policy, and within legal budget	Maintain a 15% general fund balance, and each state service area to be 100% expended or below	29.7% / 100%	22.5% / 100%	20.0% / 100%	20.0% / 100%
Ensure that all Federal Grants receive a perfect score with no audit findings for County's annual Single Audit	Zero audit findings for federal grants related to the Single Audit	0	0	0	0
Submit Budget / CAFR / PAFR to GFOA obtains Award Certificate	Recognition of Achievements in Reporting	3	3	3	3
Develop Training program for ERP / Financial users to increase comfort and report utilization / accounting	Training events outside of annual budget training	2	5	1	1
Develop ARPA spending plan; that adheres to Board of Supervisors Objectives, grant compliance and spending deadlines.	Expend grant dollars that meets federal guidelines for American Rescue Plan.	N/A	Policies are in review	Develop high priority spending projects, Report to Board on quarterly basis	Develop high priority spending projects, Report to Board on quarterly basis

ACTIVITY/SERVICE:	Legislative Coordinator	DEPT/PROG:	Administration	
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents	
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET: \$43,000
OUTPUTS		2020-21	2021-22	2022-23
		ACTUAL	ACTUAL	PROJECTED
Number of committee of the whole meetings		34	43	44
Number of meetings posted to web 5 days in advance		100%	100%	98%
Percent of Board Mtg handouts posted to web within 24 hours		100%	100%	100%

PROGRAM DESCRIPTION:

Coordination of intergovernmental relations: scheduling meetings with city councils, authorized agencies and boards and commissions; appointments to boards and commissions, 28E Agreements, etc. Coordination of agenda preparation and meeting notices and custodian of official files for Board of Supervisors and Public Safety Authority.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Agenda materials are available to the public.	Agenda posted to the website 5 days in advance of the meeting.	100%	100%	98%	100%
Handouts are available to the public timely.	Handouts are posted to the website within 24 hours after the meeting.	100%	100%	100%	100%

ACTIVITY/SERVICE:	Strategic Plan	DEPT/PROG:	Administration		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$86,000
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of Strategic Plan goals		57	57	52	30
Number of Strategic Plan goals on-schedule		44	35	52	30
Number of Strategic Plan goals completed		12	14	15/52	0

PROGRAM DESCRIPTION:

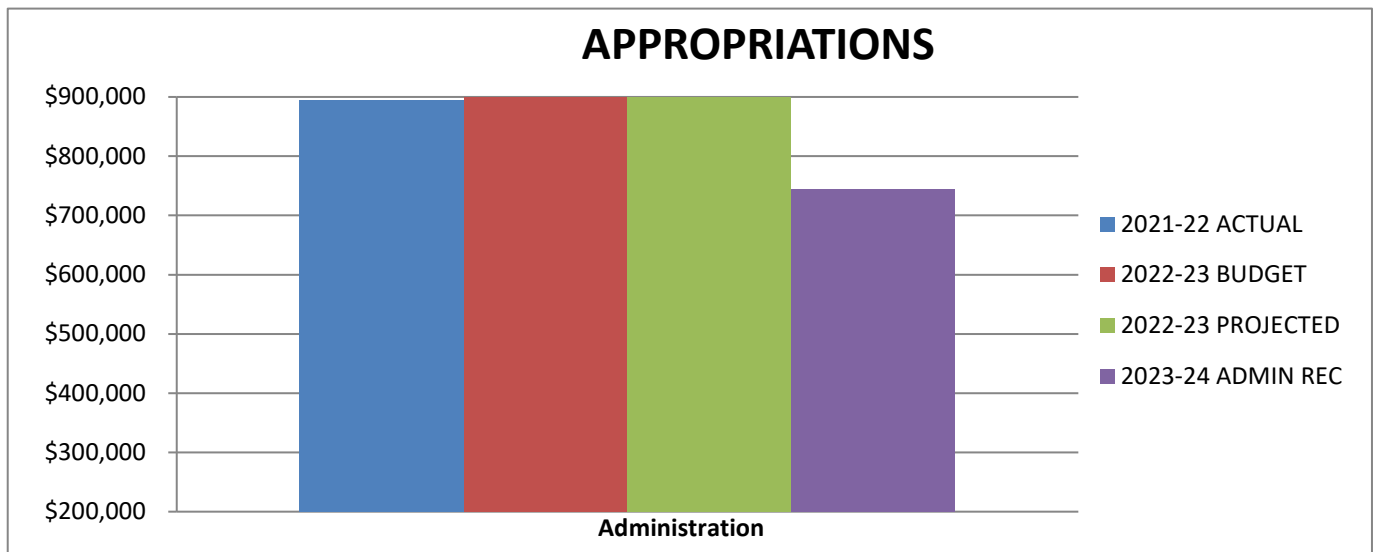
Facilitate through collaboration the achievement of the Board of Supervisors goals and report the outcomes quarterly. Supervise appointed Department Heads. A new plan will be developed in 2023 for the upcoming year.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Strategic Plan goals are on-schedule and reported quarterly	Percentage of Strategic Plan goals on-schedule	78%	35/ 43= 81%	100%	100%
Strategic Plan goals are completed*	Percentage of Strategic Plan goals completed	21%	14 / 100%	29%	0%

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: General Administration (11.1000)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
County Administrator	1.00	1.00	1.00	1.00	1.00	1.00
41-N Asst. Co. Administrator/HR Director	0.50	0.50	0.50	0.50	-	-
37-N Budget and Administrative Services Director	1.00	1.00	1.00	1.00	1.00	1.00
27-N ERP and Budget Analyst	1.00	1.00	1.00	1.00	1.00	1.00
25-N Purchasing Specialist	1.00	1.00	1.00	1.00	1.00	1.00
25-N Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Z Intern	-	-	-	-	0.25	0.25
TOTAL POSITIONS	5.50	5.50	5.50	5.50	5.25	5.25

APPROPRIATION SUMMARY:

Salaries	\$ 609,752	\$ 679,149	\$ 657,009	\$ 683,155	\$ 559,209	\$ 559,209
Benefits	203,943	205,187	223,120	224,150	165,975	165,975
Purchase Services & Expenses	4,203	9,619	17,375	17,375	17,375	17,375
Supplies & Materials	805	657	1,800	1,800	1,800	1,800
TOTAL APPROPRIATIONS	\$ 818,703	\$ 894,612	\$ 899,304	\$ 926,480	\$ 744,359	\$ 744,359



ANALYSIS

The decrease in appropriations is related to a reduction in insurance cost for the county and the retirement of the Assistant County Administrator / Human Resources Director. Other appropriations remain unchanged.

Attorney's Office

Kelly Cunningham, County Attorney



MISSION STATEMENT: The County Attorney's Office is dedicated to providing the citizens of Scott County with a safe community by providing well-trained, career prosecutors and support staff to pursue justice through the resolution of legal issues, prosecute criminal offenses occurring within Scott County, cooperate with law enforcement agencies for the protection of citizens, and provide legal representation for the County, its elected officials and departments.

ACTIVITY/SERVICE:	Criminal Prosecution	DEPARTMENT:	Attorney		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$3,347,420
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
New Indictable Misdemeanor Cases		2,597	2,691	2,600	2,600
New Felony Cases		1,173	1,101	1,000	1,000
New Non-Indictable Cases		1,080	2,250	1,000	2,000
Conducting Law Enforcement Training (hrs)		4	3	10	5

PROGRAM DESCRIPTION:

The County Attorney Office is responsible for the enforcement of all state laws and county ordinances charged in Scott County. The duties of a prosecutor include advising law enforcement in the investigation of crimes, evaluating evidence, preparing all legal documents filed with the court, and participating in all court proceedings including jury and non-jury trials.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Attorney's Office will represent the State in all criminal proceedings.	98% of all criminal cases will be prosecuted by the SCAO.	98%	98%	98%	98%
Attorney's Office will have qualified, well-trained attorneys to represent County.	100% of Attorneys will receive a minimum of 15 hrs of CLE (continuing education) annually.	100%	100%	100%	100%
Attorney's Office will diligently work toward achieving justice in all criminal cases.	Justice is accomplished in 100% of criminal cases.	100%	100%	100%	100%

ACTIVITY/SERVICE:	Juvenile	DEPARTMENT:	Attorney		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$620,442
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
New Juvenile Cases - Delinquencies, CINA, Terms, Rejected		430	450	500	500
Uncontested Juvenile Hearings		1,307	1,769	1,300	1,500
Evidentiary Juvenile Hearings		296	532	300	500

PROGRAM DESCRIPTION:

The Juvenile Division of the County Attorney's Office represents the State in all Juvenile Court proceedings, works with police departments and Juvenile Court Services in resolving juvenile delinquency cases, and works with the Department of Human Services and other agencies in Children in Need of Assistance actions.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Attorney's Office represents the State in juvenile delinquency proceedings.	98% of all juvenile delinquency cases will be prosecuted by the SCAO.	98%	98%	98%	98%
Attorney's Office represents the Department of Human Services in CINA cases.	98% of all juvenile CINA cases will be pursued by the SCAO.	98%	98%	98%	98%

ACTIVITY/SERVICE:	Civil / Mental Health	DEPARTMENT:	Attorney		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$270,754
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Non Litigation Services Intake		197	272	200	250
Litigation Services Intake		637	783	600	700
Non Litigation Services Cases Closed		136	175	100	150
Litigation Services Cases Closed		516	699	500	600
# of Mental Health Hearings		443	569	400	500

PROGRAM DESCRIPTION:

Provide legal advice and representation to Scott County Board of Supervisors, elected officials, departments, agencies, school and township officers. Represent the State in Mental Health Commitments.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Attorney's Office will provide representation and service as required.	Attorney's Office will defend 90% of County cases in-house. (rather than contracting other attorneys)	90%	90%	90%	90%
Attorney's Office will provide representation at Mental Health Commitment Hearings.	100% representation	100%	100%	100%	100%
Attorney's Office will have qualified, well-trained attorneys to represent County.	100% of Attorneys will receive a minimum of 15 hrs of CLE (continuing education) annually.	100%	100%	100%	100%

ACTIVITY/SERVICE:	Driver License / Fine Collection	DEPARTMENT:	Attorney	
BUSINESS TYPE:	Community Add On	RESIDENTS SERVED:	All Residents	
BOARD GOAL:	Economic Growth	FUND:	01 General	BUDGET: \$184,275
OUTPUTS		2020-21	2021-22	2022-23
		ACTUAL	ACTUAL	PROJECTED
total cases entered to be collected on		2,770	3,834	2,700
total cases flagged as default		156	211	150
\$ amount collected for county		\$431,929	424,116	\$420,000
\$ amount collected for state		\$1,028,510	\$1,012,898	\$800,000
\$ amount collected for DOT		\$917	0	\$2,000

PROGRAM DESCRIPTION:

The Driver License Reinstatement Program gives drivers the opportunity to get their driver's licenses back after suspension for non-payment of fines. The Delinquent Fine Collection program's purpose is to assist in collecting delinquent amounts due and to facilitate the DL program. The County Attorney's Office is proactive in seeking out candidates, which is a new revenue source for both the County and the State.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Attorney's Office will work to assist Scott County residents in obtaining driver licenses after suspension.	Attorney's Office will assist applicants with suspensions 100% of the time.	100%	100%	100%	100%
Attorney's Office will work to assist Scott County residents in paying delinquent fines.	Attorney's Office will grow the program approximately 10% each quarter as compared to the previous fiscal years grand total.	29.0%	23.55%	10%	10%

ACTIVITY/SERVICE:	Victim/Witness Support Service	DEPARTMENT:	Attorney		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$90,251
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
# victim packets sent		1,658	1,736	1,600	1,600
# victim packets returned		533	580	500	500

PROGRAM DESCRIPTION:

The Victim/Witness Program of Scott County provides services to victims of crime and focuses attention on the rights of crime victims. The Victim/Witness Coordinator notifies victims of all proceedings, and provides service referrals and information to victims and witnesses.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Attorney's Office will actively communicate with crime victims.	100% of registered crime victims will be sent victim registration information.	100%	100%	100%	100%

ACTIVITY/SERVICE:	Advisory Services	DEPARTMENT:	Attorney		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$141,036
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
# of walk-in complaints received		248	511	250	400

PROGRAM DESCRIPTION:

The County Attorney's Office is available daily from 8:30 am to 11:30 am to assist citizens who wish to consult an assistant county attorney to determine whether criminal charges or other action is appropriate in a given situation. In addition, an attorney is available 24/7 to assist law enforcement officers.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Attorney's Office will respond to citizen's requests for information during complaint desk hours.	100% of requests will be addressed.	100%	100%	100%	100%
Attorney's Office will assist law enforcement officers in answering legal questions.	An attorney is on call 24/7, 365 days a year.	100%	100%	100%	100%

ACTIVITY/SERVICE:	Case Expedition	DEPARTMENT:	Attorney	
BUSINESS TYPE:	Community Add On	RESIDENTS SERVED:	All Residents	
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET: \$47,012
OUTPUTS		2020-21	2021-22	2022-23
		ACTUAL	ACTUAL	PROJECTED
# of entries into jail		3,877	6,569	3,800

PROGRAM DESCRIPTION:

The purpose of Case Expeditor is to facilitate inmates' progress through the judicial system.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
The Case Expeditor will review the cases of all inmates in the Scott County Jail to reduce the number of days spent in the jail before movement.	100% of inmate cases are reviewed.	100%	100%	100%	100%

Attorney - Risk Management

Rhonda Oostenryk, Risk Manager



MISSION STATEMENT: Investigation and review of all claims and losses, implementing policies or procedures to adjust, settle, resist or avoid future losses; relating liability and worker's compensation issues.

ACTIVITY/SERVICE:	Liability	DEPARTMENT: Risk Mgmt		
BUSINESS TYPE:	Core	RESIDENTS SERVED: All Residents		
BOARD GOAL:	Performing Organization	FUND: 02 Supplemental	BUDGET:	\$667,820
OUTPUTS		2020-21	2021-22	2022-23
		ACTUAL	ACTUAL	PROJECTED
				2023-24
				PROJECTED
\$40,000 of Claims GL		\$1,590	\$96,592	\$40,000
\$50,000 of Claims PL		\$18,471	\$0	\$30,000
\$85,000 of Claims AL		\$74,378	\$98,214	\$100,000
\$20,000 of Claims PR		\$52,345	\$222,655	\$50,000

PROGRAM DESCRIPTION:

Tort Liability: A "tort" is an injury to another person or to property, which is compensable under the law.

Categories of torts include negligence, gross negligence, and intentional wrongdoing.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Prompt investigation of liability accidents/incidents	To investigate incidents/accidents within 5 days	90%	90%	90%	90%

ACTIVITY/SERVICE:	Schedule of Insurance	DEPARTMENT:	Risk Mgmt	12.1202	
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	02 Supplemental	BUDGET:	\$490,643
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
# of County maintained policies - 15		14	11	15	16

PROGRAM DESCRIPTION:

Schedule of Insurance

Maintaining a list of items individually covered by a policy, e.g., a list of workers compensation, general liability, auto liability, professional liability, property and excess umbrella liability.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Market and Educate underwriters to ensure accurate premiums	Audit Insurance Job Classification codes	100%	100%	100%	100%

ACTIVITY/SERVICE:	Workers Compensation	DEPARTMENT:	Risk Mgmt		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$204,435
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Claims Opened (new)		64	105	100	110
Claims Reported		84	131	125	135
\$250,000 of Workers Compensation Claims		\$127,819	\$95,398	\$100,000	\$125,000

PROGRAM DESCRIPTION:

To ensure that employees who are injured on the job are provided proper medical attention for work related injuries and to determine preventive practices for injuries.

PERFORMANCE MEASUREMENT		2019-20 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
To investigate workers comp claims within 5 days	To investigate 100% of accidents within 5 days	100%	100%	100%	100%

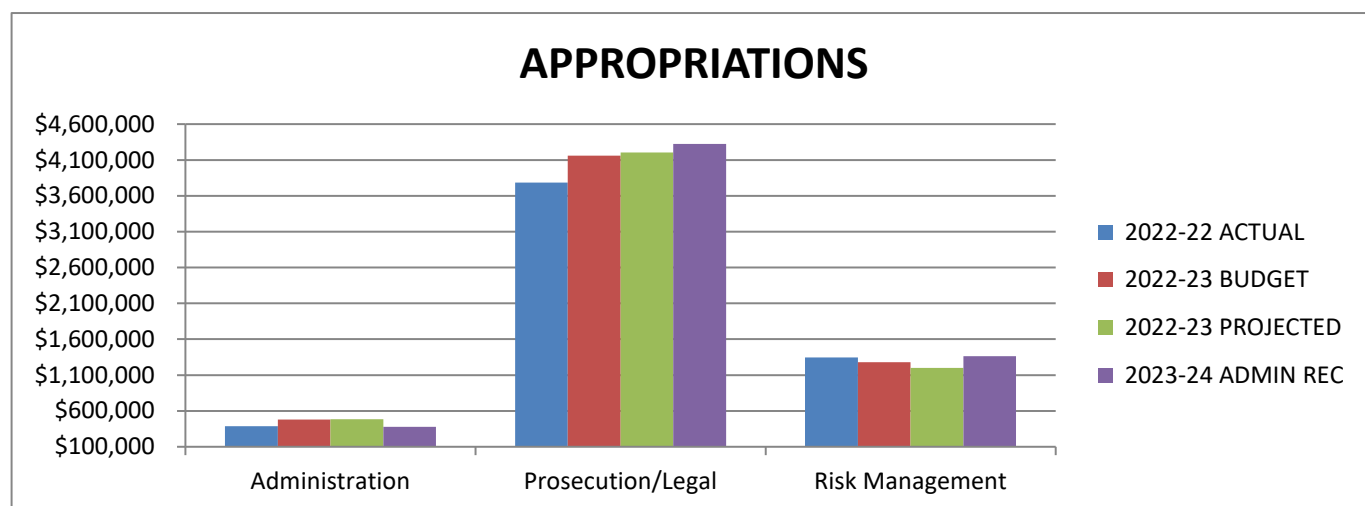
FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Attorney Administration (12.1000)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
X County Attorney		0.50	0.50	0.50	0.50	0.50	0.50
Y First Assistant Attorney		0.40	0.40	0.40	0.40	0.40	0.40
30-N Office Administrator		1.00	1.00	1.00	1.00	1.00	1.00
26-N Paralegal/Executive Secretary		0.50	0.50	0.50	0.50	0.50	0.50
TOTAL POSITIONS		2.40	2.40	2.40	2.40	2.40	2.40

REVENUE SUMMARY:

Fines & Forfeitures	\$	100	\$	-	\$	-	\$	-	\$	-
Miscellaneous										
TOTAL REVENUES	\$	100	\$	-	\$	-	\$	-	\$	-

APPROPRIATION SUMMARY:

Salaries	\$	256,421	\$	279,557	\$	332,376	\$	335,700	\$	277,941	\$	267,725
Benefits		91,065		103,235		134,391		134,391		98,765		97,019
Purchase Services & Expenses		7,224		2,624		7,500		7,500		7,500		7,500
Supplies & Materials		1,581		2,436		5,000		5,000		5,000		5,000
TOTAL APPROPRIATIONS	\$	356,291	\$	387,853	\$	479,267	\$	482,591	\$	389,206	\$	377,244



ANALYSIS

For FY24, non-salary costs for this program are recommended to remain unchanged from previous year.

Compensation board recommendations for FY24 were reduced and elected official salaries and benefit costs reflect that valuation.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY						
PROGRAM: Criminal Prosecution (1201&1203)	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2022-23 PROJECTED	2023-24 REQUEST	2023-24 ADMIN REC
AUTHORIZED POSITIONS:						
X County Attorney	0.50	0.50	0.50	0.50	0.50	0.50
Y First Assistant Attorney	0.60	0.60	0.60	0.60	0.60	0.60
36-N Senior Assistant Attorney	7.00	7.00	8.00	8.00	8.00	8.00
32-N Assistant Attorney	9.00	9.00	8.00	9.00	9.00	9.00
28-N Investigator	1.00	1.00	1.00	1.00	1.00	1.00
27-N Case Expeditor	1.00	1.00	1.00	1.00	1.00	1.00
27-N Digital Evidence Specialist	-	-	1.00	1.00	1.00	1.00
27-N Paralegal Audio/Visual Production Specialist	1.00	1.00	-	-	-	-
26-N Paralegal	1.00	1.00	3.00	3.00	3.00	3.00
26-N Paralegal/Executive Secretary	0.50	0.50	0.50	0.50	0.50	0.50
20-AFSCME Senior Victim and Witness Coordinator	1.00	1.00	2.00	2.00	2.00	2.00
22-AFSCME Intake Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
21-AFSCME Fine Collections Coordinator	2.00	2.00	2.00	2.00	2.00	2.00
21-AFSCME Administrative Assistant	-	-	-	-	-	-
21-AFSCME Legal Secretary	3.00	3.00	4.00	4.00	4.00	4.00
20-AFSCME- Victim and Witness Specialist	1.00	1.00	-	-	-	-
18-AFSCME Senior Office Assistant	2.00	2.00	3.00	3.00	3.00	3.00
18-AFSCME Office Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Z Summer Law Clerk	0.50	0.50	0.50	0.50	0.50	0.50
TOTAL POSITIONS	33.10	33.10	37.10	38.10	38.10	38.10
REVENUE SUMMARY:						
Intergovernmental	\$ 1,200	\$ 1,080	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Charges for Services	205	-	-	-	-	-
Fines & Forfeitures	424,891	484,275	445,000	445,000	445,000	445,000
TOTAL REVENUES	\$ 426,296	\$ 485,355	\$ 446,200	\$ 446,200	\$ 446,200	\$ 446,200
APPROPRIATION SUMMARY:						
Salaries	\$ 2,337,412	\$ 2,643,425	\$ 2,860,375	\$ 2,905,638	\$ 2,992,760	\$ 2,992,760
Benefits	903,957	1,017,831	1,165,002	1,165,002	1,195,236	1,195,236
Purchase Services & Expenses	50,633	91,165	107,950	107,950	102,450	102,450
Supplies & Materials	23,474	31,138	28,000	28,000	33,500	33,500
TOTAL APPROPRIATIONS	\$ 3,315,476	\$ 3,783,559	\$ 4,161,327	\$ 4,206,590	\$ 4,323,946	\$ 4,323,946
ANALYSIS						
For FY24, non-salary costs for this program are recommended to remain unchanged from previous year. Salary and benefits will increase with the non-represented step, cost of living adjustments, and benefit cost adjustments.						
The Attorney's Office requested a staff position change from a Legal Secretary to a Paralegal, an additional Senior Office Assistant, and a Juvenile Attorney. These costs and FTEs are awaiting a study by the new County Attorney.						

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Risk Management (1202)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
32-N Risk Manager		1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS		1.00	1.00	1.00	1.00	1.00	1.00
REVENUE SUMMARY:							
Charges for Services		\$ 7,418	\$ 44,786	\$ 25	\$ 25	\$ 25	\$ 25
Miscellaneous		5,463	29,747	10,000	649,867	10,000	10,000
TOTAL REVENUE		\$ 12,881	\$ 74,533	\$ 10,025	\$ 649,892	\$ 10,025	\$ 10,025
APPROPRIATION SUMMARY:							
Salaries		\$ 99,243	\$ 101,477	\$ 104,521	\$ 105,562	\$ 107,247	\$ 107,247
Benefits		25,490	26,439	28,971	28,971	28,571	28,571
Purchase Services & Expenses		1,232,973	1,219,171	1,144,894	1,065,609	1,225,779	1,225,779
Supplies & Materials		511	365	1,500	1,200	1,300	1,300
TOTAL APPROPRIATIONS		\$ 1,358,217	\$ 1,347,452	\$ 1,279,886	\$ 1,201,342	\$ 1,362,898	\$ 1,362,898
ANALYSIS							
<p>For FY24, non-salary costs for this program are recommended to increase due to inflation of general premiums. Salary will increase with the non-represented cost of living adjustments, and benefit cost adjustments.</p>							

Auditor's Office

Kerri Tompkins, County Auditor



MISSION STATEMENT: To provide timely, accurate, efficient and cost effective services to the taxpayers, voters and real estate customers of Scott County, and to all County Departments, County Agencies and County Employees.

ACTIVITY/SERVICE:	Administration	DEPARTMENT:	Auditor		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$230,377
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Maintain administration costs at or below 15% of budget		8.7%	12.3%	15.0%	15.0%

PROGRAM DESCRIPTION:

This program provides overall management of the statutory responsibilities of the Auditor's Office, including prior listed programs and not listed duties, such as clerk to the Board of Supervisors, etc. These responsibilities include establishing policy and setting goals for each individual program. Ensure new voters have an opportunity to vote.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Ensure all statutory and other responsibilities are met.	Conduct at least 12 meetings with managers to review progress and assess need for new internal policies or procedures.	12	12	12	12
Assign staff to effectively and efficiently deliver services to Scott County.	Conduct at least 4 meetings with staff to review progress on goals and assess staff needs to meet our legal responsibilities.	4	4	4	4

ACTIVITY/SERVICE:	Taxation	DEPARTMENT:	Auditor		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$308,067
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Property Transfers Processed		7,894	7,905	7,500	7,500
Local Government Budgets Certified		49	49	49	49

PROGRAM DESCRIPTION:

This program provides: certifies taxes and budgets for all Scott County taxing districts; maintains property tax system regarding transfers, credits, splits, property history, and assists public with property tax changes; maintains correct property valuations for all taxing districts including rollbacks, valuation credits, and TIF district valuation and reconciliation; maintains property plat books and county GIS system.

PERFORMANCE MEASUREMENT		2019-20	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Certify taxes and budgets.	Meet statutory & regulatory deadlines for certification with 100% accuracy	100%	100%	100%	100%
Process all property transfers.	Process all real estate transfers without errors within 48 hours of receipt of correct transfer documents	100%	100%	100%	100%

ACTIVITY/SERVICE:	Payroll	DEPARTMENT: Auditor- Business & Finance			
BUSINESS TYPE:	Core	RESIDENTS SERVED: All Employees			
BOARD GOAL:	Financially Responsible	FUND:	01 General	BUDGET:	\$298,433
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of Employees		600	761	700	700
Time Cards Processed		21,189	20,739	22,000	22,000

PROGRAM DESCRIPTION:

This program provides payroll services for all County Departments, County Assessor, County Library and SECC. Services include processing payroll; calculation and payment of payroll liabilities including payroll taxes, retirement funds, and other withholdings; ensure all Federal and State payroll laws are followed; present payroll to the Board for approval pursuant to the Code of Iowa.

PERFORMANCE MEASUREMENT		2019-20	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Pay all employees correctly and timely.	All employees are paid correctly and on time.	100%	100%	100%	100%
Pay all payroll liabilities on time and correctly. This includes taxes, and other withholdings.	Occur no penalties for late payments.	100%	100%	100%	100%

ACTIVITY/SERVICE:	Accounts Payable	DEPARTMENT: Auditor- Business & Finance			
BUSINESS TYPE:	Core	RESIDENTS SERVED: All Departments			
BOARD GOAL:	Financially Responsible	FUND:	01 General	BUDGET:	\$160,695
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Invoices Processed		19,163	19,611	22,500	20,000

PROGRAM DESCRIPTION:

This program provides accounts payable services for all County Departments, County Assessor, County Library and SECC; audits all claims submitted for payment; verifies claims for conformance to County policy and applicable laws; processes warrants and accounts for all expenditures in the general ledger; claims are presented for Board approval according to the Code of Iowa.

PERFORMANCE MEASUREMENT		2019-20	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
To process all claims correctly and according to policies and procedures.	Have all claims correctly processed and paid.	100%	100%	100%	100%

ACTIVITY/SERVICE:	Commissioner of Elections	DEPARTMENT: Auditor-Elections			
BUSINESS TYPE:	Core	RESIDENTS SERVED: 130,000			
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$614,001
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Conduct 2 county-wide elections		2	2	1	2

PROGRAM DESCRIPTION:

This program prepares and supervises ballot printing and voting machine programming; orders all election supplies; employs and conducts schools of instructions for precinct election officials; prepares and monitors the processing of absentee ballots; receives nomination papers and public measure petitions to be placed on the ballot; acts as Clerk to Board of Election Canvassers and Special Voter Precinct Board.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Contract for and arrange facilities for election day and early voting polling places.	Ensure 100% of polling places meet legal accessibility requirements or receive waivers from the Secretary of State.	100%	100%	100%	100%
Receive and process all absentee ballot requests for all elections.	Process and mail ballots to 100% of voters who submit correct absentee ballot requests in accordance with State law.	100%	100%	100%	100%
Ensure precinct election officials are prepared to administer election laws for any given election.	Conduct election official training before major elections.	1	2	1	2

ACTIVITY/SERVICE:	Registrar of Voters	DEPARTMENT:	Auditor -Elections		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$614,001
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Maintain approximately 133,000 voter registration files		129,642	131,182	130,000	133,000

PROGRAM DESCRIPTION:

This program works with the statewide I-VOTERS system; maintains current records of residents desiring to vote; verifies new applicants are legally eligible to vote; purges records of residents no longer legally eligible to vote; prepares lists of qualified voters for each election to insure only those qualified to vote actually do vote; reviews election day registrants to insure their qualifications to vote.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Ensure new voters have opportunity to vote.	All new registrations are verified, processed and voters sent confirmation by legal deadlines.	100%	100%	100%	100%
Update voter registration file to ensure accurate and up-to-date information regarding voters.	Process all information on voter status received from all agencies to maintain current registration file.	100%	100%	100%	100%
Ensure all statutory responsibilities are met.	Conduct quarterly review of state and federal voter registration laws and procedures to ensure compliance.	100%	100%	100%	100%

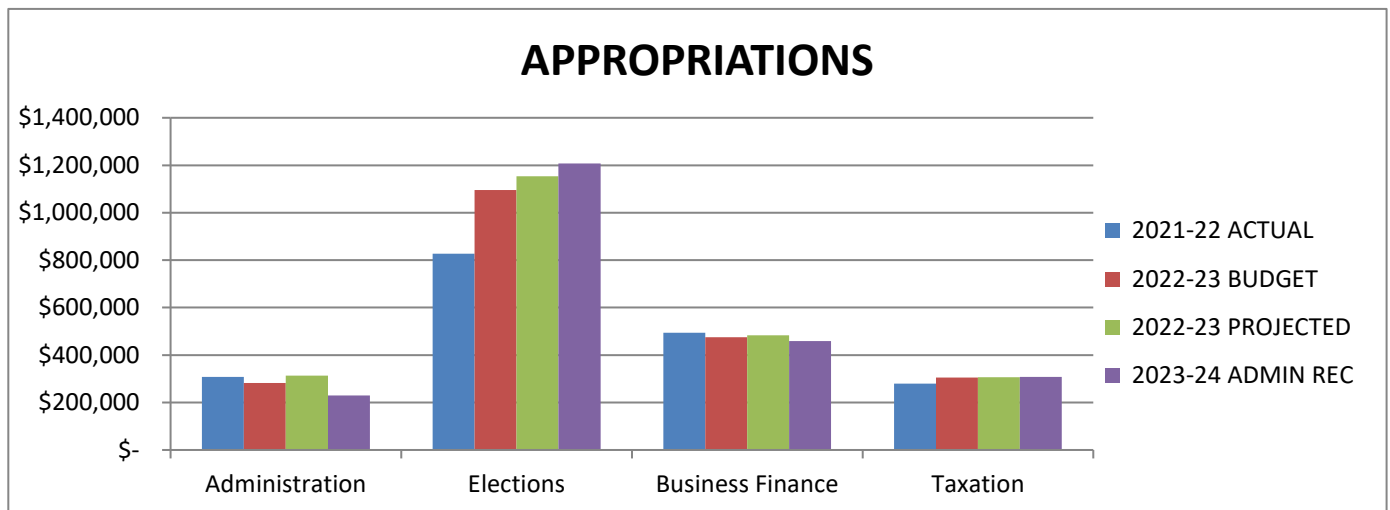
FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Auditor Administration (13.1000)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
X Auditor	1.00	1.00	1.00	1.00	1.00	1.00
35-N Accounting and Business Manager	1.00	1.00	0.50	0.50	0.50	0.50
TOTAL POSITIONS	2.00	2.00	1.50	1.50	1.50	1.50

REVENUE SUMMARY:

Fines, Forfeitures & Miscellaneous	\$ -	\$ -	\$ -	\$ 4,565	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 4,565	\$ -	\$ -

APPROPRIATION SUMMARY:

Salaries	\$ 188,165	\$ 226,495	\$ 202,389	\$ 233,999	\$ 165,060	\$ 161,683
Benefits	49,354	76,251	74,274	74,273	64,222	63,644
Purchase Services & Expenses	30	4,211	4,300	4,300	4,300	4,300
Supplies & Materials	2,539	1,255	750	750	750	750
TOTAL APPROPRIATIONS	\$ 240,088	\$ 308,212	\$ 281,713	\$ 313,322	\$ 234,332	\$ 230,377



ANALYSIS

FY24 FTE is lower resulting from the retirement of an overhire FY24 budgeted salaries.

Compensation board recommendations for FY24 were reduced and elected official salaries and benefit costs reflect that valuation.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Elections (1301)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
34-N Elections Manager		-	-	-	1.00	1.00	1.00
26-AFSCME Elections Supervisor		1.00	1.00	1.00	-	-	-
26-AFSCME Elections Specialist		-	-	-	1.00	1.00	1.00
19-AFSCME Senior Elections Clerk		2.00	2.00	2.00	3.00	3.00	3.00
16-AFSCME Elections Clerk		0.65	1.00	1.00	-	-	-
16-AFSCME Elections Clerk PT		-	-	-	1.15	1.15	1.15
TOTAL POSITIONS		3.65	4.00	4.00	6.15	6.15	6.15
REVENUE SUMMARY:							
Intergovernmental	\$	97,987	\$ 143,122	\$ -	\$ 18,086	\$ 130,000	\$ 130,000
Charges for Services		110	457	300	-	300	300
Fines, Forfeitures & Miscellaneous		359,256	64	-	-	-	-
TOTAL REVENUES	\$	457,353	\$ 143,643	\$ 300	\$ 18,086	\$ 130,300	\$ 130,300
APPROPRIATION SUMMARY:							
Salaries	\$	556,566	\$ 396,818	\$ 573,635	\$ 609,999	\$ 596,560	\$ 596,560
Benefits		108,348	121,087	199,977	199,992	159,217	159,217
Purchase Services & Expenses		280,131	249,574	253,225	274,499	383,725	383,725
Supplies & Materials		199,404	59,919	68,500	68,500	68,500	68,500
TOTAL APPROPRIATIONS	\$	1,144,449	\$ 827,398	\$ 1,095,337	\$ 1,152,990	\$ 1,208,002	\$ 1,208,002
ANALYSIS							
FY24 Intergovernmental revenue is reimbursement from cities and school districts for elections.							
FY24 FTE is higher resulting in higher FY24 budgeted salaries.							
FY24 Purchase Services & Expenses is higher as more scheduled elections will occur in FY24 than in FY23.							

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Business/Finance (1302)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
35-N Accounting & Business Manager		0.70	0.70	0.70	0.40	0.40	0.40
26-N Finance Generalist		-	-	-	1.00	1.00	1.00
23-N Payroll Specialist		2.00	2.00	2.00	1.00	1.00	1.00
21-AFSCME Accounts Payable Specialist		1.50	1.50	1.50	1.00	1.00	1.00
19-N Official Records Clerk		1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS		5.20	5.20	5.20	4.40	4.40	4.40
REVENUE SUMMARY:							
Miscellaneous	\$	253	\$ -	\$ -	\$ 5,000	\$ 5,475	\$ 5,475
		-	-				
TOTAL REVENUES	\$	253	\$ -	\$ -	\$ 5,000	\$ 5,475	\$ 5,475
APPROPRIATION SUMMARY:							
Salaries	\$	347,020	\$ 337,255	\$ 315,009	\$ 322,493	\$ 313,753	\$ 313,753
Benefits		159,822	151,146	148,364	148,364	132,885	132,885
Purchase Services & Expenses		-	602	3,490	3,490	3,490	3,490
Supplies & Materials		3,930	5,249	8,600	8,600	9,000	9,000
TOTAL APPROPRIATIONS	\$	510,772	\$ 494,252	\$ 475,463	\$ 482,947	\$ 459,128	\$ 459,128
ANALYSIS							
FY24 FTE is slightly lower resulting in lower FY24 budgeted salaries.							
FY24 Supplies & Materials budget is higher due to general inflation in price of various items.							

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Taxation (1303)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
Y Deputy Auditor-Tax		1.00	1.00	1.00	-	-	-
35-N Accounting & Business Manager		0.30	0.30	0.30	0.10	0.10	0.10
34-N Tax Manager		-	-	-	1.00	1.00	1.00
24-N GIS/Elections Systems Technician		1.00	1.00	1.00	1.00	1.00	1.00
19-AFSCME Platroom Specialist		1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS		3.30	3.30	3.30	3.10	3.10	3.10
REVENUE SUMMARY:							
Licenses and Permits	\$	2,210	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services		40,735	43,075	36,575	36,575	36,575	36,575
TOTAL REVENUES	\$	42,945	\$ 43,075	\$ 36,575	\$ 36,575	\$ 36,575	\$ 36,575
APPROPRIATION SUMMARY:							
Salaries	\$	226,335	\$ 199,858	\$ 205,402	\$ 207,393	\$ 214,698	\$ 214,698
Benefits		77,994	76,708	91,643	91,043	82,449	82,449
Purchase Services & Expenses		30	1,494	7,385	7,385	9,920	9,920
Supplies & Materials		232	1,320	1,000	1,000	1,000	1,000
TOTAL APPROPRIATIONS	\$	304,591	\$ 279,380	\$ 305,430	\$ 306,821	\$ 308,067	\$ 308,067
ANALYSIS							
FY24 Purchase Services & Expenses budget is higher due to GIS training expenses.							

Community Services

Lori Elam, Community Services Director



MISSION STATEMENT: The Community Services Department provides funding for a variety of social services, including MH/DS services, Benefits (Protective Payee) services, Veteran services, General Assistance and Substance Related services, for individuals and their families.

ACTIVITY/SERVICE:	Community Services Administration	DEPARTMENT:	CSD 17.1000		
BUSINESS TYPE:	Foundation	RESIDENTS SERVE	172,126		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$23,383
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of staff in the department/ total number of applications for assistance/funding		11 Staff and 2,877 Applications	NA	11 Staff and 2,800 Applications	11 Staff and 2,800 Applications
Provide access to all core services (Iowa Code 331.397)		N/A	NA	100%	100%
Number of services met access standards for children		N/A	NA	11/11	11/11
Number of services met access standards for adults		N/A	NA	17/17	17/17

PROGRAM DESCRIPTION:

To provide administration of the Community Services Department as well as the Eastern Iowa MH/DS region. The Community Services Director/Regional CEO provides oversight of several programs within the Department such as the Benefits program, the Veteran Services, General Assistance, Substance Related Disorders, Mental Health and Disability Services and other social services and institutions. The Region is responsible for ensuring service access standards are met for both children and adults.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
The Community Services Department will be adequately staffed in order to address community needs.	The Director will monitor staffing needs and the various program budgets (GA, VA, SA and MH) to ensure they stay within 100% of the budgeted amounts.	100%	NA	100%	100%
The MHDS region is responsible for submitting the Health and Human Services (HHS) Quarterly reports accurately.	The Regional CEO will submit the HHS quarterly reports with at least 85% accuracy each quarter.	N/A	NA	85%	85%
The MHDS region is responsible for maintaining compliance with the terms of the HHS Performance Based contract.	The Regional CEO will attend at least 85% of the Data Analytics meetings, EBP meetings and CEO meetings for discussions/trainings regarding standardized definitions, data elements and processes for data collection.	N/A	85%	85%	85%

ACTIVITY/SERVICE:	General Assistance Program		DEPARTMENT:	CSD 17.1701	
BUSINESS TYPE:	Quality of Life		RESIDENTS SERVE	172,126	
BOARD GOAL:	Financially Responsible	FUND:	01 General	BUDGET:	\$513,709
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
# of applications requesting financial assistance		1,006	1,041	800	1,000
# of applications approved		249	268	300	400
# of approved clients pending Social Security approval		4	0	5	5
# of individuals approved for rental assistance (unduplicated)		99	81	120	200
# of burials/cremations approved		100	97	105	108
# of guardianship claims paid for minors		48	56	45	50
# of cases denied to being over income guidelines		68	64	70	75
# of cases denied/incomplete app and/or process		425	462	325	430

PROGRAM DESCRIPTION:

To provide financial assistance to meet the needs of persons who are poor as defined in Iowa Code Chapter 252.1 and 252.25 (have no property, unable to earn a living due to a physical or mental disability) and who are not currently eligible for federal or state public assistance.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
To provide financial assistance (rent, utilities, cremation, direct assist) to 400 individuals (applicants) as defined by Iowa Code Chapter 252.25 during the year.	To grant assistance averaging no more than \$1,000.00 per applicant approved.	\$653.85	\$721.35	\$1,000.00	\$1,000.00
To provide financial assistance to individuals as defined by Iowa Code Chapter 252.25.	To provide at least 850 referrals on a yearly basis to individuals who don't qualify for county assistance.	883	1165	850	850
To maintain the Community Services budget/General Assistance budget in order to serve as many Scott County citizens as possible.	Review quarterly General Assistance expenditures verses budgeted amounts (1701).	\$348,931 or 71% of budget	\$398,222 or 87% of budget	\$512,000	\$513,709

ACTIVITY/SERVICE:	Veteran Services	DEPARTMENT:	CSD 17.1702		
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVE	172,126		
BOARD GOAL:	Great Place to Live	FUND:	01 General	BUDGET:	\$167,953
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
# of requests for veteran services (federal/state)		778	903	780	810
# of applications for county assistance		32	30	35	34
# of applications for county assistance approved		7	13	20	20
# of burials/cremations approved		5	7	10	8
Ages of Veterans seeking assistance:					
Age 18-25		18	23	20	22
Age 26-35		54	64	50	54
Age 36-45		90	90	70	90
Age 46-55		117	128	120	115
Age 56-65		96	133	100	120
Age 66 +		403	465	420	440
Gender of Veterans: Male : Female		596:182	690:213	580:200	641:200

PROGRAM DESCRIPTION:

To provide outreach and financial assistance to Scott County veterans and their families, in addition to providing technical assistance in applying for federal veteran benefits.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
To provide technical assistance to veterans/families when applying for federal benefits.	Will have at least 90 claims approved bringing in a total of \$90,000 of new federal tax free money into the county on an annual basis.	N/A	NA	80 claims approved in the fiscal year and \$85,000 of federal money brought into the county	90 claims approved in the fiscal year and \$90,000 of federal money brought into the county
To provide financial assistance (rent, burial, utilities, direct assist) to veterans as defined in Iowa Code Chapter 35B.	To grant assistance averaging no more than \$1,100 per applicant, while remaining within 100% of the budget.	\$1,055.28	\$979.45	\$1,100.00	\$1,100.00

ACTIVITY/SERVICE:	Substance Related Disorder Services		DEPARTMENT:	CSD 17.1703	
BUSINESS TYPE:	Core		RESIDENTS SERVE	172,126	
BOARD GOAL:	Great Place to Live	FUND:	02 Supplemental	BUDGET:	\$143,750
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
# of involuntary substance abuse commitments filed		142	184	145	160
# of SA adult commitments		120	136	120	130
# of SA children commitments		15	32	30	25
# of substance abuse commitment filings denied		21	16	20	21
# of hearings on people with no insurance		15	22	30	20

PROGRAM DESCRIPTION:

To provide funding for emergency hospitalizations, commitment evaluations for substance related disorders according to Iowa Code Chapter 125 for Scott County residents.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
To provide mandated court ordered SA evaluations in the most cost effective manner possible.	The cost per evaluation will be no greater than \$350.00	\$197.97	\$229.71	\$350.00	\$350.00
To maintain the Community Services budget in order to serve as many Scott County citizens with substance related disorders as possible.	Review quarterly substance related commitment expenditures versus budgeted amounts.	\$26,726 or 47% of the budget	\$38,592 or 67% of the budget	\$43,850	\$43,750

ACTIVITY/SERVICE:	MH/DD Services	DEPARTMENT: CSD 17.1704, 1710, 1711 & 1712			
BUSINESS TYPE:	Core	RESIDENTS SERVE		172,126	
BOARD GOAL:	Great Place to Live	FUND:	10 MHDD	BUDGET:	\$581,885
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
# of involuntary mental health commitments filed in the Region		419	489	400	420
# of adult MH commitments		331	383	325	350
# of juvenile MH commitments		66	66	55	60
# of mental health commitment filings denied		28	15	20	22
# of hearings on people with no insurance		33	40	35	30
# of Crisis situations requiring funding/care coordination		132	101	100	100
# of funding requests/apps processed- ID/DD and MI		1,402	1,432	1,250	1,405

PROGRAM DESCRIPTION:

To provide services as identified in the Eastern Iowa MH/DS Regional Management Plan to persons, with residency in the Eastern Iowa Region, and a diagnosis of mental illness, intellectual disability, brain injury and other developmental disabilities. The County/Region is mandated to pay for certain services, such as mental health commitments, evaluations, medications and treatment. The Region is also responsible for providing access to core services for treatment, crisis situations, and support for community living and employment. The County/Region has a Mental Health Advocate as well as Coordinators of Disability Services who help individuals and families gain access to services needed so they can gain stability and independence.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
To provide mandated court ordered MH evaluations in most cost effective manner possible.	The cost per evaluation will be no greater than \$1,600.00.	\$1,061.55	\$828.95	\$1,600.00	\$1,400.00
To keep the costs of mental health commitment orders at a minimum level to ensure other services such as residential, vocational and community supports are fully funded.	Review quarterly mental health commitment expenditures verses budgeted amounts.	\$421,434	\$682,203	\$450,000	\$465,000

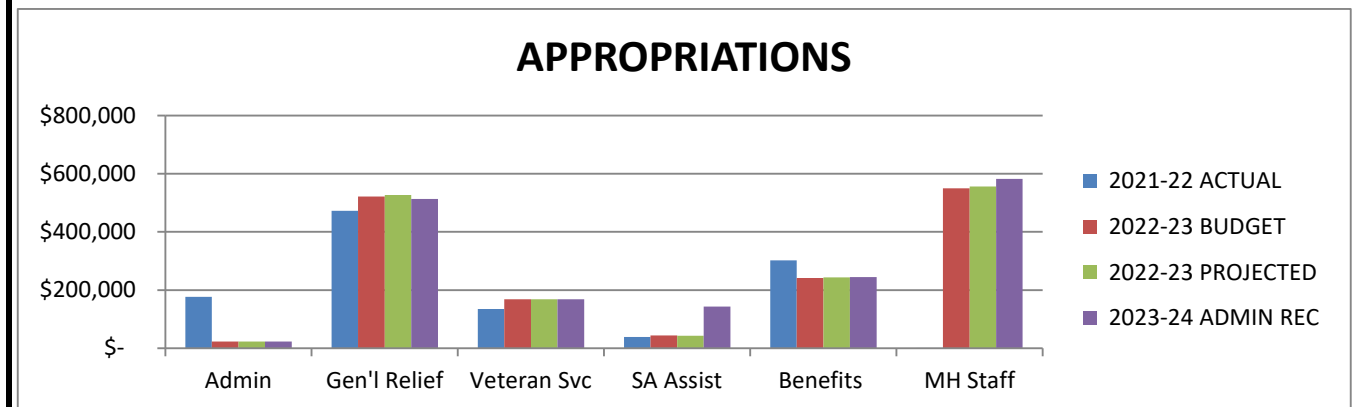
ACTIVITY/SERVICE:	Benefit Program	DEPARTMENT:	CSD 17.1705		
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVE	172,126		
BOARD GOAL:	Great Place to Live	FUND:	01 General	BUDGET:	\$244,990
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
# of Benefit Program Cases		422	425	465	430
# of New Benefit Cases		29	43	20	38
# of Benefit Program Cases Closed		55	38	30	45
# of Benefit Program Clients Seen in Offices/Phone (Contacts)		7,523	8,588	7,500	7,710
# of Social Security Applications Completed		50	56	55	50
# of SSI Disability Reviews Completed		77	91	100	90
# of Rent Rebate Applications Completed		86	88	75	85
# of Medicaid Applications (including reviews) Completed		32	33	40	40
# of Energy Assistance Applications Completed		27	23	20	25
# of Food Assistance Applications Completed		97	74	100	82

PROGRAM DESCRIPTION:

To provide technical assistance to individuals when they are applying for a variety of federal and state benefits. The benefits include health insurance renewals, FIP renewals, Medicaid recertifications, Disability Reviews, and Energy assistance and Food assistance.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
To expand the Benefits Program, ensuring individuals have access to all qualified programs, federally and state, which leads to stability in housing and health.	There will be at least 435 Benefit cases each quarter that will generate estimated fee amounts of \$60,210.	422 cases/ \$174,303 in total fees for the year (\$43,576 per quarter)	425 cases/ \$170,987 in total fees for the year (\$42,747 per quarter)	465 cases/ \$60,210 in fees per quarter	435 cases/ \$60,210 in fees per quarter
To ensure the Benefits program is following all policies and procedures, an in-house audit will be done on a regular basis.	The in-house audit will be done on 25 benefit cases each month with 100% accuracy, ensuring all paperwork is present and accurate.	25 cases each month/99% accuracy each month	25 cases each month/100% accuracy each month	25 cases each month/100% accuracy each month	25 cases each month/100% accuracy each month
To provide intensive coordination services to ensure individuals remain stable in housing, have health insurance, and have adequate food throughout the month.	There will be at least 1500 contacts made with Benefit program individuals each quarter to ensure housing is appropriate and bills are paid.	2,300 Contacts were made with the Benefit Program Clients during the 4th Quarter for a grand total for the year of 7,523, exceeding the projected and budgeted totals despite being in a world wide pandemic.	1,841 contacts made with clients during the 4th quarter/total of 8,588 client contacts for the year exceeded the budgeted, the projected numbers as well as the FY21 actual	1,650 contacts will be made with clients each quarter	1,650 contacts will be made with clients each quarter

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Community Services Admin (17.1000)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
Mental Health Region CEO		1.00	1.00	0.10	0.10	0.10	0.10
TOTAL POSITIONS		1.00	1.00	0.10	0.10	0.10	0.10
REVENUE SUMMARY:							
Miscellaneous		\$ 150,657	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
TOTAL REVENUES		\$ 150,657	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
APPROPRIATION SUMMARY:							
Salaries		\$ 123,610	\$ 126,387	\$ 13,017	\$ 13,146	\$ 13,358	\$ 13,358
Benefits		43,498	44,944	4,988	4,988	4,825	4,825
Purchase Services & Expenses		1,613	5,133	5,010	5,200	5,200	5,200
Supplies & Materials		-	-	-	-	-	-
TOTAL APPROPRIATIONS		\$ 168,721	\$ 176,463	\$ 23,015	\$ 23,334	\$ 23,383	\$ 23,383



ANALYSIS

The Community Services FY24 requested budget is slightly higher than the FY23 original budget (\$26,643). This is largely due to salaries and net benefits. The mental health and disability services are paid for by the State of Iowa. The Region reimburses each county for 100% of the administrative, advocate and service management services as all funding has been pooled. Scott County continues to serve as fiscal agent for the Region.

State funding for MHDS services continues to increase each year. The Region works with providers to develop crisis services but the workforce shortage has slowed the implementation. The Region has to ensure certain crisis services are available in the five county region. The Region has Memorandums of Understanding (MOUs) with the East Central Region for certain services as there were no interested providers locally.

The Region monitors expenditures as the amount of fund balance (percentage) at the end of the fiscal year determines if the Region receives all of the state funding for the new fiscal year. This law makes budgeting challenging and makes providers nervous as there is no guarantee of sustainability. In FY23 and FY24, the Region may need to do some one time funding projects to help spend down fund balance in order to meet fund balance requirements.

The CEO of the Eastern Iowa Region/Community Services Director continues to be the point of contact for the five county Region and supervises the Community Services Department and the various programs. The Director is responsible for the county contracts with DHS, CASI, CHC and CADS. The Director also serves as the guardian/conservator for 26 individuals.

Issues:

1. Monitor legislation related to mental health regions and services
2. Monitor the Region budget and fund balance

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24						
PROGRAM: General Assist/Other Services (1701)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC						
AUTHORIZED POSITIONS:													
29-N Case Aide Supervisor/Coord of Disability Services		0.50	0.50	0.50	0.50	0.50	0.50						
21-AFSCME Case Aide		1.00	1.00	1.00	1.00	1.00	1.00						
18-AFSCME Senior Office Assistant		0.35	0.35	0.35	0.35	0.35	0.35						
18-AFSCME Senior Office Assistant		0.85	0.85	0.85	0.85	0.85	0.85						
TOTAL POSITIONS		2.70	2.70	2.70	2.70	2.70	2.70						
REVENUE SUMMARY:													
Charges for Services	\$	-	\$	-	\$	-	\$	-					
Miscellaneous		7,802		7,033		5,000		5,000					
TOTAL REVENUES	\$	7,802	\$	7,033	\$	5,000	\$	5,000					
APPROPRIATION SUMMARY:													
Salaries	\$	157,006	\$	165,344	\$	167,955	\$	169,522	\$	162,632	\$	162,632	
Benefits		80,780		76,935		80,468		81,468		78,727		78,727	
Purchase Services & Expenses		189,399		228,730		272,350		275,100		271,600		271,600	
Supplies & Materials		525		1,298		750		750		750		750	
TOTAL APPROPRIATIONS	\$	427,710	\$	472,307	\$	521,523	\$	526,840	\$	513,709	\$	513,709	
ANALYSIS													
The FY24 General Assistance (GA) budget is slightly lower than the FY23 budget (-\$7,814).													
The county continues to feel the effects of Covid-19. Individuals are requesting financial assistance for rent and utilities as they have very large bills and eviction notices. The bills range from \$2,000 to \$3,000. Many of the individuals had received IFA (Iowa Finance Authority) funds for rent assistance for several months. The IFA funds stopped in August of 2022 (FY23) and the individuals are now facing eviction. Many of the individuals don't have jobs and are seeking help from Community Services. Staff are seeing the same thing with utility bills, many of the bills are well over \$2,000. Individuals did not pay their utility bills as there was a moratorium during Covid-19 preventing the disconnect of utilities. Many of the individuals are not seeking employment and will end up homeless. Staff have encouraged the individuals to contact other social service agencies for help, as well as Iowa Workforce Development for employment assistance.													
The GA budget also includes funding for the emergency winter shelter and funding for the attorney fees for guardianship cases involving children. The residency language in Iowa Code continues to be an issue with the implementation of crisis services. The definition of residency needs to be updated during the Legislative Session.													
Issues:													
1. Number of homeless individuals increasing													
2. Landlords refusing to rent to individuals													
2. Definition of Residency													

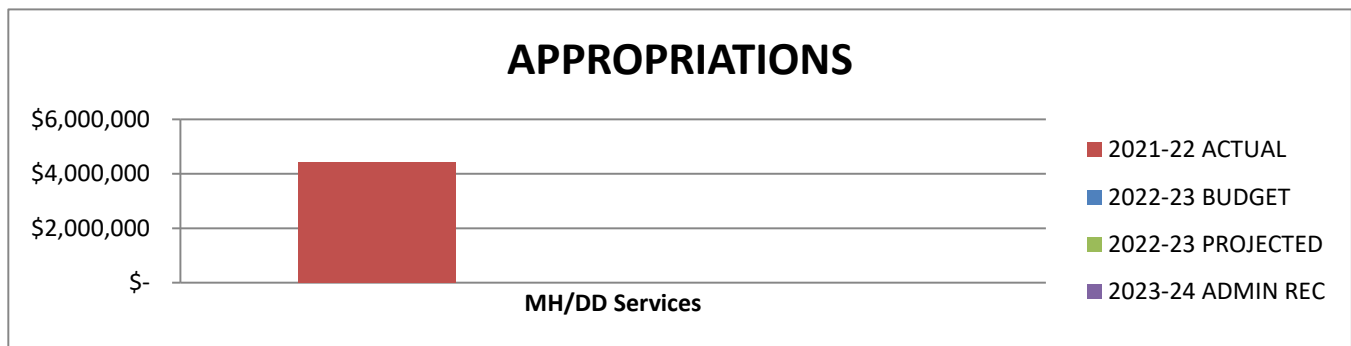
FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Veteran Services (1702)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
24-N Veteran's Affairs Director		1.00	1.00	1.00	1.00	1.00	1.00
18-AFSCME Senior Office Assistant		0.15	0.15	0.15	0.15	0.15	0.15
TOTAL POSITIONS		1.15	1.15	1.15	1.15	1.15	1.15
REVENUE SUMMARY:							
Intergovernmental		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Miscellaneous		-	-	-	-	-	-
TOTAL REVENUES		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
APPROPRIATION SUMMARY:							
Salaries		\$ 72,209	\$ 76,277	\$ 78,381	\$ 79,143	\$ 78,700	\$ 78,700
Benefits		37,145	39,249	41,774	41,774	40,553	40,553
Capital Outlay		-	-	-	-	-	-
Purchase Services & Expenses		10,906	15,898	47,550	45,100	45,950	45,950
Supplies & Materials		8,644	3,745	1,100	2,750	2,750	2,750
TOTAL APPROPRIATIONS		\$ 128,904	\$ 135,169	\$ 168,805	\$ 168,767	\$ 167,953	\$ 167,953
ANALYSIS							
<p>The FY24 Veteran's Budget is slightly lower than the FY23 budget (-\$852).</p> <p>The VA Director continues to see Veterans and their family members, assisting them with claims for benefits and compensation. In August of 2022, the Federal Government signed the PACT Act into law which significantly expanded the number of presumptive illnesses, covered disabilities, and geographical areas related to toxic exposure from burn pits in the middle east. The Federal Government also expanded geographical areas of presumed exposure and added two illnesses to Agent Orange. This has lead to an increase in the number of Veterans requesting assistance with compensation paperwork.</p> <p>The county received the State Veteran Grant of \$10,000 in FY23 and expects the same in FY24. The grant is helpful for the Director and the department, but not for actual services for the Veterans. The grant funds can be used for the Director's yearly certification and equipment/supplies in the office. It can also be used to pay for staff in the office, to increase the number of hours the office is open (beneficial for small counties).</p> <p>The VA Director continues to participate in the annual conferences, state meetings and the National Certification training. The Director has become more involved in the eastern Iowa district meetings.</p> <p>Issues:</p> <ol style="list-style-type: none"> 1. Monitor legislation, both federal and state. 							

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: SA Assistance (1703)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
TOTAL POSITIONS		-	-	-	-	-	-
REVENUE SUMMARY:							
Charges for Services	\$	-	\$ -	\$ -	\$ -	\$ -	-
Misc Fees		-	625	-	-	-	-
TOTAL REVENUES	\$	-	\$ 625	\$ -	\$ -	\$ -	-
APPROPRIATION SUMMARY:							
Salaries	\$	-	\$ -	\$ -	\$ -	\$ -	-
Benefits		-	-	-	-	-	-
Purchase Services & Expenses		27,636	38,798	43,850	42,600	43,750	143,750
Supplies & Materials		-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$	27,636	\$ 38,798	\$ 43,850	\$ 42,600	\$ 43,750	\$ 143,750
ANALYSIS							
<p>The FY24 Substance Use budget will increase compared to the FY23 budget. The MHDS Region has had issues with detox and treatment for substance users as a local provider had to close a facility due to staffing issues in FY23. The provider did not have nurses needed to provide supervision during detox. \$100,000 has been set aside in Purchase Services & Expenses to establishing a new contract with a different provider as soon as one has been identified.</p> <p>The number of substance commitments have remained fairly stable. Currently Genesis Medical Center is able to complete substance evaluations (ASAMs) for the courts when a substance use commitment is filed. There have been discussions with a variety of stakeholders about the need for a substance unit at one of the local hospitals.</p> <p>The MHDS Region continues to provide a co-occurring Care Coordinator to assist individuals connect with services in the community.</p> <p>Issues:</p> <ol style="list-style-type: none"> 1. Substance use evaluations and detox- need a facility or unit. 2. Staffing issues- nursing 							

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: MH - DD Services (1704)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
37-N Community Services Director	-	-	-	-	-	-
29-N Coordinator of Disability Services	1.00	1.00	-	-	-	-
24-N Children's Coordinator of Disability Services	-	-	-	-	-	-
24-N Mental Health Advocate	1.00	1.00	-	-	-	-
23-N Senior Administrative Assistant	1.00	1.00	-	-	-	-
21-AFSCME Case Aide	-	-	-	-	-	-
18-AFSCME Senior Office Assistant	-	-	-	-	-	-
16-AFSCME Office Assistant	-	-	-	-	-	-
TOTAL POSITIONS	3.00	3.00	-	-	-	-

REVENUE SUMMARY:						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	-	-
Miscellaneous	78,953	138,071	-	-	-	-
TOTAL REVENUES	\$ 78,953	\$ 138,071	\$ -	\$ -	\$ -	\$ -

APPROPRIATION SUMMARY:						
Salaries	\$ 217,117	\$ 224,033	\$ -	\$ -	\$ -	\$ -
Benefits	82,587	73,388	-	-	-	-
Capital Outlay	19,143	-	-	-	-	-
Purchase Services & Expenses	5,383,158	4,114,410	-	-	-	-
Supplies & Materials	1,656	3,864	-	-	-	-
TOTAL APPROPRIATIONS	\$ 5,703,661	\$ 4,415,695	\$ -	\$ -	\$ -	\$ -



ANALYSIS

During the 2021 Legislative Session, Senate File 619 was passed. The county mental health and disability services system was bought out by the State. There was a transition year in which the mental health levies were reduced and the State provided funding to bring every region up to the same per capita amount. Regions were required to pool all funds by 7/1/22 (FY23). The State funded the regions at \$38.00 per capita in FY23. In FY24 the per capita is set at \$40.00 and FY25 at \$42.00. SF619 also controlled how much fund balance a Region could have. This has been a struggle as the workforce shortages have impacted the start of new crisis services. The Region exceeded the 40% fund balance limit at the end of FY22 so funding was reduced in FY23. This will continue in the future years, but with different fund balance limits each year (20% and 5%). Developing a budget has become a challenge.

Scott County is the fiscal agent of the Eastern Iowa MHDS Region. Scott County now processes all the claims for the entire Region. The employees of each county remain county employees. The Region has worked to expand crisis services, especially for children. The Region continues to contract with Robert Young Center to manage the crisis service system.

The Region has a contract with the Department of Health and Human Services (HHS). The State has goals for the Regions: reduce the number of emergency room visits, expand mobile crisis response, expand jail diversion programs, and improve/increase employment services. The Region has worked with Robert Young Center in the development of crisis services to help address the goals.

The Region's entire budget, all five county budgets rolled into one plus the crisis services budget, will be separate from the County again in FY24.

Issues:

1. Monitor legislation for changes in funding and/or services.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24					
PROGRAM: Benefits Program (1705)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC					
AUTHORIZED POSITIONS:												
29-N Case Aide Supervisor/Coord of Disability Services		0.50	0.50	0.50	0.50	0.50	0.50					
21-AFSCME Case Aide		1.00	1.00	1.00	1.00	1.00	1.00					
18-AFSCME Senior Office Assistant		0.65	0.65	0.65	0.65	0.65	0.65					
16-AFSCME Office Assistant		1.00	1.00	-	-	-	-					
TOTAL POSITIONS		3.15	3.15	2.15	2.15	2.15	2.15					
REVENUE SUMMARY:												
Charges for Services	\$	174,274	\$	169,892	\$	186,710	\$	172,556	\$	174,210	\$	222,210
Misc Fees		70		805		-		-		-		-
TOTAL REVENUES	\$	174,344	\$	170,697	\$	186,710	\$	172,556	\$	174,210	\$	222,210
APPROPRIATION SUMMARY:												
Salaries	\$	172,369	\$	178,470	\$	140,593	\$	141,993	\$	144,234	\$	144,234
Benefits		95,289		100,848		77,927		77,927		75,821		75,821
Purchase Services & Expenses		13,562		14,525		14,900		14,900		15,625		15,625
Supplies & Materials		8,357		8,767		8,500		9,044		9,311		9,311
TOTAL APPROPRIATIONS	\$	289,577	\$	302,610	\$	241,920	\$	243,864	\$	244,991	\$	244,991
ANALYSIS												
<p>The FY24 budget for the Benefits Program is slightly higher compared to the FY23 budget (\$3,071) due to salaries. The Benefits Program helps individuals with various state and federal paperwork like Medicaid applications, food assistance, heat assistance, social security reviews, as well as provides protective payee services to 400+ individuals. Social Security appoints Community Services to serve as payee for individuals who are unable to manage their own money due to mental health issues, substance use, and/or financial exploitation. The payee program ensures bills such as, utility and rent, get paid on time. The program also attempts to teach budgeting skills.</p> <p>The charges for this service have remained the same for several years. It was determined that an increase in fees would be prudent to ensure stability and help offset the program's expenses. This change will take effect in FY24.</p> <p>The program is audited by Social Security every three years and has always received positive marks. The next audit is due in the spring of 2024. Social Security has started sending new applications again (new apps were not processed during Covid-19). The program is expected to grow 10-15 individuals over the next year.</p>												

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: CO MH Workforce (1710-12)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
Mental Health Region CEO	-	-	0.90	0.90	0.90	0.90
37-N Community Services Director	-	-	-	-	-	-
29-N Coordinator of Disability Services	-	-	1.00	1.00	1.00	1.00
24-N Children's Coordinator of Disability Services	-	-	-	-	-	-
24-N Mental Health Advocate	-	-	1.00	1.00	1.00	1.00
24-N Senior Administrative Assistant	-	-	1.00	1.00	1.00	1.00
24-N Senior Office Assistant	-	-	1.00	1.00	1.00	1.00
23-N Senior Administrative Assistant	-	-	-	-	-	-
21-AFSCME Case Aide	-	-	-	-	-	-
18-AFSCME Senior Office Assistant	-	-	-	-	-	-
16-AFSCME Office Assistant	-	-	-	-	-	-
TOTAL POSITIONS	-	-	4.90	4.90	4.90	4.90

REVENUE SUMMARY:

Intergovernmental	\$	-	\$	-	\$	549,915	\$	549,915	\$	579,252	\$	579,252
Charges for Services		-		-		-		-		-		-
Miscellaneous		-		-		-		-		-		-
TOTAL REVENUES	\$	-	\$	-	\$	549,915	\$	549,915	\$	579,252	\$	579,252

APPROPRIATION SUMMARY:

Salaries	\$	-	\$	-	\$	379,527	\$	384,075	\$	409,571	\$	409,571
Benefits		-		540		147,490		147,488		146,615		146,614
Capital Outlay		-		-		508		508		508		508
Purchase Services & Expenses		-		-		19,960		21,760		22,760		22,760
Supplies & Materials		-		-		2,430		2,430		2,430		2,430
TOTAL APPROPRIATIONS	\$	-	\$	540	\$	549,915	\$	556,261	\$	581,885	\$	581,884

ANALYSIS

In 2021 Senate File 619 was passed and resulted in the State buying out the county mental health system. The Region began pooling all funds on 7/1/22 (FY23). Scott County is the fiscal agent for the Region and processes all claims. The FY24 budget is slightly more than the FY23 budget (\$31,970), primarily due to salaries.

Each county pays for their mental health staff and sends a claim to Scott County for reimbursement. Scott County receives reimbursement from the region each month for the CEO (90%), the Mental Health Advocate, the Coordinator of Disability Services, Senior Office Assistant, and the Senior Administrative Assistant. Each county in the Region has a 28E agreement for reimbursement of staff who conduct regional job duties, travel, and for equipment and supplies.

The Regions have been having discussions about the service definitions of care coordination, service management and case management. In addition, the Department of Health and Human Services was looking at each Region's administrative costs. The CEOs of the Regions are working toward more uniform coding of positions and services.

Conservation Department

Roger Kean, Conservation Director



MISSION STATEMENT: To improve the quality of life and promote and preserve the health, welfare and enjoyment for the citizens of Scott County and the general public by acquiring, developing, operating, and preserving the historical, educational, environmental, recreational and natural resources of the County.

ACTIVITY/SERVICE:	Administration/Policy Development		DEPT/PROG:	Conservation 1000	
BUSINESS TYPE:	Foundation		RESIDENTS SERVED: 166,650		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$586,013
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Total appropriations managed -Fund 101, 102 (net of golf course)		\$3,609,529	\$3,962,003	\$4,397,471	\$4,405,262
Total FTEs managed		27.25	27.25	27.25	29.25
Administration costs as percent of department total.		14%	14%	12%	12%
REAP Funds Received		\$46,574	\$45,389	\$46,033	\$46,502
Total Acres Managed		2,509	2,509	2,509	2,509

PROGRAM DESCRIPTION:

In 1956 the citizens of Scott County authorized the creation of the Conservation Board, which was charged with the responsibility of administering and developing a park system that meets the recreational, environmental, historical, and educational needs of the County.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Increase the number of people reached through social media, email newsletters, and press releases. Reminding residents that Scott County is a great place to live.	Increase number of customers receiving electronic notifications to for events, specials, and Conservation information	10,300	11,797	13,500	15,000
Increase the number of people served through online reservations and activity registrations	Increase the number of online transactions for Activities, Passes, Rentals, and Tee Times	NA	NA	12,500	15,000
Financially responsible budget preparation and oversight of the park and golf services	To maintain a balanced budget for all depts by ensuring that we do not exceed 100% of appropriations	85%	91%	100%	100%

ACTIVITY/SERVICE:	Capital Improvement Projects	DEPT/PROG:	Conservation 1800	
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVED:	166,650	
BOARD GOAL:	Great Place to Live	FUND:	25 Capital Improv	BUDGET: \$3,621,000
OUTPUTS	2020-21	2021-22	2022-23	2023-24
	ACTUAL	ACTUAL	PROJECTED	PROJECTED
Total project appropriations managed - Fund 125	\$1,433,414	\$2,308,601	\$2,461,750	\$3,315,000
Total Current FY Capital Projects	12	11	11	8
Total Projects Completed in Current FY	5	5	9	5
Total vehicle & other equipment costs	\$272,005	\$177,599	\$581,000	\$326,000

PROGRAM DESCRIPTION:

Provide the most efficient planning, analysis, and construction coordination for all Conservation CIP projects. Ensure that a minimum of 90% of all capital projects are completed within budgeted amount and the scheduled time frame.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
To provide a year round facility for large group or family gatherings and educational programming.	Design and construct a new lodge at West Lake Park.	COVID delayed project & desire to complete other long term projects (campground, lake project, and Buffalo Shore) before taking on another major project.	Engineers were selected for ARPA projects and planning has begun (this will impact lodge plans)	Project removed from current plan. Will revisit in the future if funding and staffing allow.	Project removed from current plan. Will revisit in the future if funding and staffing allow.
To improve accessibility for visitors of all abilities within the parks.	Utilize ARPA funds to design and construct hard surfaced trails within the parks.	NA	NA	Complete feasibility study to determine cost estimate and preliminary design.	Begin construction of Phase 1 plans.
Make necessary investments to improve access to clean drinking water, and invest in wastewater and storm water infrastructure.	Utilize ARPA funds to renovate and expand the existing water and sewer system infrastructure.	NA	NA	Complete feasibility study to determine cost estimate and preliminary design.	Begin construction of priority projects.
Financially responsible Equipment Replacement	To replace equipment according to department equipment schedule and within budget	100%	47%	100%	100%

ACTIVITY/SERVICE:	Recreational Services	DEPT/PROG: 1801,1805,1806,1807,1808,1809			
BUSINESS TYPE:	Core	RESIDENTS SERVED:			All Residents
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$936,622
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Total Camping Revenue		\$991,731	\$1,102,383	\$1,120,000	\$1,140,000
Total Facility Rental Revenue		\$135,778	\$127,987	\$123,000	\$123,000
Total Concession Revenue		\$119,478	\$154,567	\$165,300	\$175,300
Total Entrance Fees (beach/pool, Cody, Pioneer Village)		\$73,497	\$175,315	\$191,600	\$216,600

PROGRAM DESCRIPTION:

This program is responsible for providing facilities and services to the public for a wide variety of recreational opportunities and to generate revenue for the dept.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
To provide a high quality camping experience throughout the recreational season at SCP, WLP & BSP	To meet or exceed a 45% occupancy per year for all campsites	29%	40%	45%	45%
To provide a high quality rental facilities (i.e. shelters, cabins, etc) for public use.	To meet or exceed a 36% occupancy per year for all rental facilities	33%	30%	36%	36%
To provide high quality regional attractions that promote tourism and economic development	Percentage of sales processed to Non-Residents for park facility or rental usage	NA	NA	NA	TBD - New feature within software. No initial baseline
To provide unique outdoor aquatic recreational opportunities that contribute to economic growth	To increase attendance at the Scott County Park Pool and West Lake Park Beach and Boat Rental	9,240	29,110	40,000	50,000
To continue to provide and evaluate high quality programs	Achieve a minimum of a 95% satisfaction rating on evaluations from participants attending various department programs and services (ie. Education programs, swim lessons, day camps)	99.7%	99.0%	95.0%	99.0%

ACTIVITY/SERVICE:	Maintenance of Assets - Parks	DEPT/PROG:	1801,1805,1806,1807,1808,1809		
BUSINESS TYPE:	Foundation	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Financially Responsible	FUND:	01 General	BUDGET:	\$1,795,105
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Total vehicle and equipment repair costs (not including salaries)		\$80,071	\$75,305	\$78,700	\$78,700
Total building repair costs (not including salaries)		\$21,571	\$27,110	\$31,450	\$31,450
Total maintenance FTEs		7.25	7.25	7.25	8.25

PROGRAM DESCRIPTION:

This program involves the daily maintenance of all equipment, facilities, and grounds owned and operated by the Conservation Board.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
To encourage the use of environmentally safe (green) maintenance products utilized throughout the dept.	To increase the utilization of green products to represent a minimum 80% of all maintenance products.	88%	88%	88%	88%
Streamline Maintenance Management for department operations	Enhance our recreation software to include MainTrac, allowing for more accountability of work that needs completed and the resources required to do it.		We continue to work with Vermont System to develop our data base and fully implement the new software.	Implement Phase 1 - Asset Maintenance records	Implement Phase 2 - Work Order System

ACTIVITY/SERVICE:	Public Safety-Customer Service	DEPT/PROG:	Conservation 1801,1809		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$337,629
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
Number of special events or festivals requiring ranger assistance		5	3	30	30
Number of reports written.		38	100	50	50
Number of law enforcement and customer service personnel (seasonal & full-time)		102	102	102	103

PROGRAM DESCRIPTION:

This program involves the law enforcement responsibilities and public relations activities of the department's park ranger staff.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Increase the number of natural resource oriented public programs facilitated, attended, or conducted by ranger staff.	Involvement in public programs per year (for example: hunter & boater safety programs, fishing clinics, etc.)	2	7	16	16
Total Calls for service for all rangers	To monitor total calls for enforcement, assistance, or public service as tracked through the County's public safety software.	2,262	1,508	3,000	3,000

ACTIVITY/SERVICE:	Environment Education/Public Programs	DEPT/PROG:	Conservation 1805		
BUSINESS TYPE:	Core	RESIDENTS SERVED:			All Residents
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$424,169
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of programs offered.		135	287	225	256
Number of school contact hours		1,704	4,376	4,000	4,188
Hours served at the Wapsi Center by volunteers		442	615	815	1,000
Number of people served.		4,298	8,773	10,000	11,000
Operating revenues generated (net total intergovt revenue)		\$9,935	\$8,815	\$9,500	\$9,500
Classes/Programs/Trips Cancelled due to weather		27	20	10	10

PROGRAM DESCRIPTION:

This program involves the educational programming and facilities of the Wapsi River Environmental Education Center.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
To educate the general public about the environment, the need to preserve our natural resources, and the value of outdoor recreation.	To maintain 100% satisfaction through comment cards and evaluations received from all public programs.	100%	100%	100%	100%
To provide schools with environmental education and outdoor recreation programs that meet their Iowa Core needs.	100% of all Iowa school programs will meet at least 1 Iowa Core requirement.	100%	100%	100%	100%
To provide the necessary programs to advance and support environmental and education professionals in their career development.	To provide at least two career opportunities that qualify for their professional certification and development needs.	12	4	4	4
Program additions and enhancements through the use of Americorps Grant	Number of programs completed with Americorps staff	174	155	150	150
Implementation of recommendations of Wapsi Center Assessment Study	Recommendations completed to enhancement both on-site and off-site programming.	The exterior of the building, to include peripheral aspects, is essentially finished and impressive. Work continues on the interior to finish it out. Environmental displays will be later.	Phase 2 is ongoing with basement completed, Contractors continue to make progress to meet this goal.	Complete Renovation Phase 2 (addition)	Phase 3 - Develop plans for displays and building usage.

ACTIVITY/SERVICE:	Historic Preservation & Interpretation		DEPT/PROG:	Conservation 1806,1808		
BUSINESS TYPE:	Core		RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization		FUND:	01 General	BUDGET:	\$325,723
OUTPUTS			2020-21	2021-22	2022-23	2023-24
			ACTUAL	ACTUAL	PROJECTED	PROJECTED
Total revenue generated			\$54,843	\$86,406	\$90,822	\$94,322
Total number of weddings per year at Olde St Ann's Church			42	37	35	32
Pioneer Village Day Camp Participants			218	358	360	360

PROGRAM DESCRIPTION:

This program involves the programming and facilities of the Walnut Grove Pioneer Village and the Buffalo Bill Cody Homestead that are dedicated to the historical preservation and education of pioneer life in Scott County.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
To have as many people as possible enjoy the displays and historical educational festivals provided at each site	To increase annual attendance	12,934	15,734	17,000	18,500
To increase presentations to outside groups and local festivals to acquaint the public about Pioneer Village and Cody Homestead's purpose and goals	To maintain or increase the number of tours/presentations	5	17	20	25
To engage the public by providing volunteer opportunities in support of historic preservation	Number of volunteer hours for programs, events and maintenance	NA	NA	TBD - New measurement. Unsure of what to project.	TBD - New measurement. Unsure of what to project.

ACTIVITY/SERVICE:	Golf Operations	DEPT/PROG:	Conservation 1803,1804		
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	71 Golf	BUDGET:	\$1,332,782
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Total number of golfers/rounds of play		28,943	26,733	28,000	28,000
Total appropriations administered		\$965,832	\$1,197,031	\$1,351,776	\$1,332,782
Number of Outings/Participants		30/2648	24/2077	30/2500	30/2500
Number of days negatively impacted by weather		37	18	40	40

PROGRAM DESCRIPTION:

This program includes both maintenance and clubhouse operations for Glynns Creek Golf Course.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
To increase revenues to support program costs to ensure financial responsibility	Golf course revenues to support 100% of the yearly operation costs .	TBD	\$24,832	\$0	\$0
To provide an efficient and cost effective maintenance program for the course ensuring financial responsibility	To maintain course maintenance costs at \$22.70 or less per round	\$19.06	\$21.94	\$22.70	\$22.70
Maintain industry standard profit margins on concessions	Maintain profit levels on concessions at or above 63%	77%	77%	65%	65%

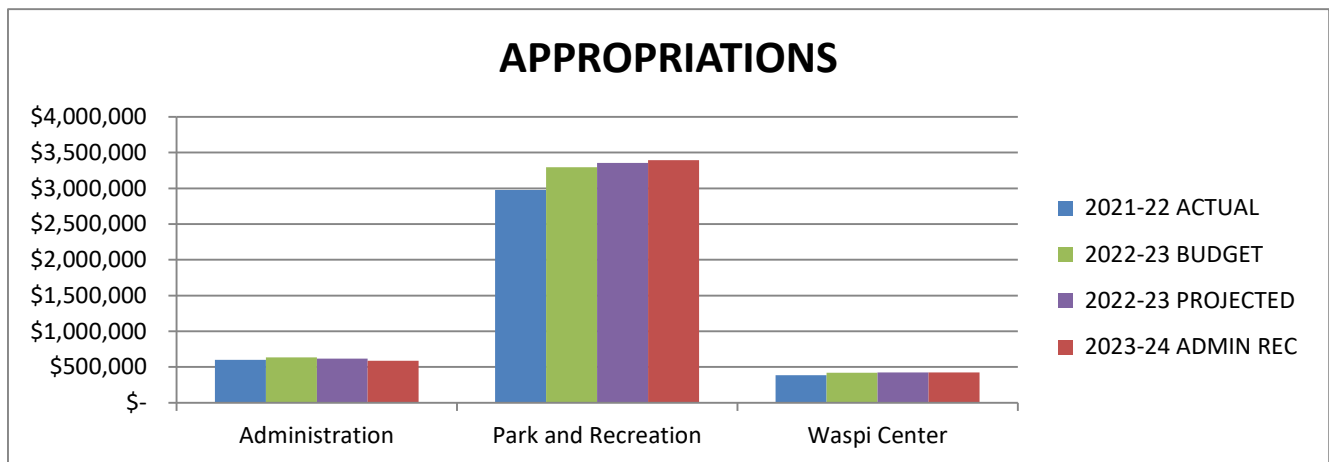
FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Conservation Administration (1000)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
38-N Conservation Director	1.00	1.00	1.00	1.00	1.00	1.00
34-N Deputy Conservation Director	1.00	1.00	1.00	1.00	1.00	1.00
27-N Roadside Vegetation Specialist	-	-	0.25	0.25	0.25	0.25
26-N Roadside Vegetation Specialist	0.25	0.25	-	-	-	-
23-N Senior Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
18-N A Senior Office Assistant	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	4.25	4.25	4.25	4.25	4.25	4.25

REVENUE SUMMARY:

Intergovernmental	\$ 46,574	\$ 45,389	\$ 46,502	\$ 46,502	\$ 46,502	\$ 46,502
Charges for Services	742	(12,849)	-	-	-	-
Misc	-	429	-	-	-	-
Financing	131,648	86,065	62,000	110,000	85,000	85,000
TOTAL REVENUES	\$ 178,964	\$ 119,034	\$ 108,502	\$ 156,502	\$ 131,502	\$ 131,502

APPROPRIATION SUMMARY:

Salaries	\$ 348,296	\$ 366,783	\$ 358,543	\$ 361,882	\$ 354,341	\$ 354,341
Benefits	149,508	142,195	165,742	165,742	141,763	141,763
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	67,781	76,105	98,627	75,105	75,105	75,105
Supplies & Materials	18,270	14,332	10,804	14,804	14,804	14,804
TOTAL APPROPRIATIONS	\$ 583,855	\$ 599,415	\$ 633,716	\$ 617,533	\$ 586,013	\$ 586,013



ANALYSIS

No proposed FTE changes.

Revenues are anticipated to increase by \$25,000 due to projected equipment sales. This number fluctuates every year depending on what equipment is due to be replaced.

Non-Salary expenses are anticipated to decrease by approximately \$20,000 as the 800 MHz Access Fees are no longer required with the new radios.

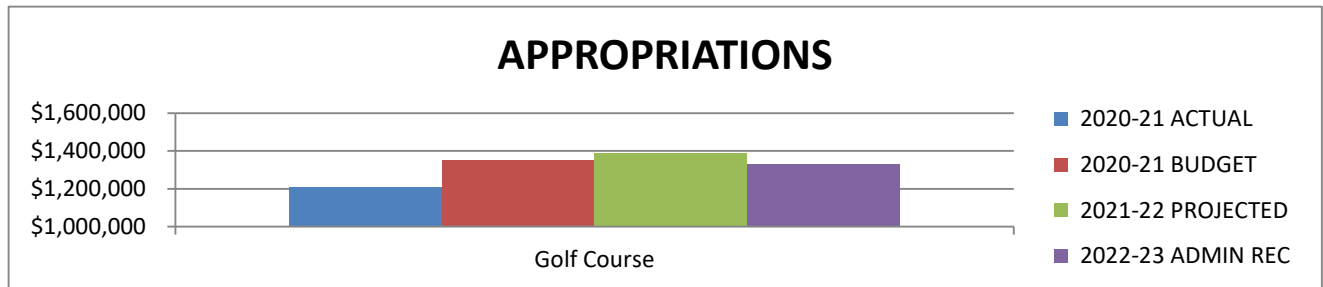
FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Conservation Administration (1801&06-09)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
31-N Park Manager	2.00	2.00	2.00	2.00	2.00	2.00
24-N Park Ranger	5.00	5.00	5.00	5.00	6.00	6.00
22-N Parks Maintenance Crew Leader	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Specialist/Crew Leader	-	-	1.00	1.00	1.00	1.00
20-N Pioneer Village Site Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
21-N Equipment Mechanic	2.00	2.00	1.00	1.00	1.00	1.00
21-N Park Maintenance Technician	4.00	4.00	4.00	4.00	5.00	5.00
15-N Cody Homestead Site Coordinator	0.75	0.75	0.75	0.75	0.75	0.75
Z Seasonal Park Maintenance (WLP,SCP,PV)	7.52	7.52	7.52	7.52	7.52	7.52
Z Seasonal Beach/Pool Manager (SCP)	0.29	0.29	0.29	0.29	0.29	0.29
Z Seasonal Asst Beach/Pool Manager (SCP)	0.21	0.21	0.21	0.21	0.21	0.21
Z Seasonal Pool/Beach Lifeguard (WLP, SCP)	6.28	6.28	6.28	6.28	6.28	6.28
Z Seasonal Concession Workers (SCP)	1.16	1.16	1.16	1.16	1.16	1.16
Z Seasonal Concession Workers (WLP)	1.80	1.80	1.80	1.80	1.80	1.80
Z Seasonal Pool/Beach Manager (WLP)	0.29	0.29	0.29	0.29	0.29	0.29
Z Seasonal Asst Pool/Beach Manager (WLP)	0.23	0.23	0.23	0.23	0.23	0.23
Z Seasonal Park Patrol (WLP, SCP)	2.17	2.17	2.17	2.17	2.17	2.17
Z Seasonal Park Attendants (WLP, SCP, BSP)	2.95	2.95	2.95	2.95	2.95	2.95
Z Seasonal Day Camp Counselors (Pioneer Village)	1.56	1.56	1.56	1.56	1.56	1.56
Z Seasonal Concession Worker (Cody)	0.19	0.19	0.19	0.19	0.19	0.19
TOTAL POSITIONS	40.40	40.40	40.40	40.40	42.40	42.40
REVENUE SUMMARY:						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	1,267,361	1,543,634	1,539,972	1,603,222	1,661,722	1,661,722
Uses of Money & Property	109,888	100,647	127,505	112,505	132,505	132,505
Miscellaneous	12,978	11,254	10,800	10,800	10,800	10,800
Conservation Equipment Fund	0	-	-	-	-	-
TOTAL REVENUES	\$ 1,390,227	\$ 1,655,534	\$ 1,678,277	\$ 1,726,527	\$ 1,805,027	\$ 1,805,027
APPROPRIATION SUMMARY:						
Salaries	\$ 1,412,241	\$ 1,583,624	\$ 1,776,194	\$ 1,786,759	\$ 1,853,471	\$ 1,853,471
Benefits	496,746	504,314	613,067	611,067	573,331	573,331
Capital Improvement	-	-	-	-	-	-
Purchase Services & Expenses	400,805	442,724	486,286	505,752	505,911	505,911
Supplies & Materials	352,128	447,756	419,303	452,367	462,367	462,367
TOTAL APPROPRIATIONS	\$ 2,661,920	\$ 2,978,418	\$ 3,294,850	\$ 3,355,945	\$ 3,395,080	\$ 3,395,080
ANALYSIS						
One proposed FTE change (two were requested). TBD on whether the Maintenance or Ranger position will be filled first.						
FY24 Revenues are expected to increase by approximately \$125,000. This increase is largely in part to the Conservation Board approved \$1 fee increase to camping and the re-opening of the Beach (post lake restoration).						
FY24 Non-salary expenses are anticipated to increase slightly (~ \$10,000). The majority of the increase can be attributed to inflation (utilities, supplies, expenses).						

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Golf (1803&1804)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
30-N Golf Pro/Manager	1.00	1.00	1.00	1.00	1.00	1.00
27-N Golf Superintendent	-	-	-	1.00	1.00	1.00
22-N Golf Maintenance Crew Leader	1.00	1.00	1.00	1.00	1.00	1.00
21-N Equipment Mechanic - Golf	1.00	1.00	1.00	1.00	1.00	1.00
19-N Golf Maintenance Technician	1.00	1.00	1.00	-	-	-
Z Seasonal Assistant Golf Professional	0.73	0.73	0.73	0.73	0.73	0.73
Z Seasonal Golf Pro Staff	7.48	7.48	7.48	7.48	7.48	7.48
Z Seasonal Part Time Groundskeepers	4.77	4.77	4.77	4.77	4.77	4.77
TOTAL POSITIONS	16.98	16.98	16.98	16.98	16.98	16.98

REVENUE SUMMARY:						
Charges for Services	\$ 1,163,259	\$ 1,147,701	\$ 1,095,700	\$ 1,159,250	\$ 1,194,250	\$ 1,194,250
Total Miscellaneous	1,023	532	1,000	1,000	1,000	1,000
Conservation Equipment Fund	-	-	-	42,600	-	-
TOTAL REVENUES	\$ 1,164,282	\$ 1,148,234	\$ 1,096,700	\$ 1,202,850	\$ 1,195,250	\$ 1,195,250

APPROPRIATION SUMMARY:						
Salaries	\$ 534,845	\$ 511,890	\$ 643,397	\$ 645,801	\$ 563,008	\$ 563,008
Benefits	340,090	164,150	237,989	237,989	190,659	190,659
Capital Outlay	112,992	146,787	112,768	97,285	167,268	167,268
Purchase Services & Expenses	114,207	150,436	135,517	147,242	148,742	148,742
Supplies & Materials	198,964	236,826	222,105	263,105	263,105	263,105
Debt Service	-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 1,301,098	\$ 1,210,089	\$ 1,351,776	\$ 1,391,422	\$ 1,332,782	\$ 1,332,782
Net Income	(\$136,816)	(\$61,856)	(\$255,076)	(\$188,572)	(\$137,532)	(\$137,532)

*Deficits will be covered by Conservation capital project reserve



ANALYSIS

No proposed FTE changes

FY24 Revenue is anticipated to increase by approximately \$100,000 due to increased usage and CN Board approved green fee increases.

FY24 Non-Salary Expenses are expecting very minimal change (\$1k decrease)

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Wapsi (1805)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
28-N Environmental Education Program Manager		-	-	1.00	1.00	1.00	1.00
28-N Naturalist Program Manager		1.00	1.00	-	-	-	-
24-N Naturalist		2.00	2.00	2.00	2.00	2.00	2.00
Z Seasonal Maintenance/Resident Caretaker		0.66	0.66	0.66	0.66	0.66	0.66
Z Seasonal Assistant Naturalist		0.79	0.79	0.79	0.79	0.79	0.79
TOTAL POSITIONS		4.45	4.45	4.45	4.45	4.45	4.45
Intergovernmental							
Intergovernmental		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services		1,374	1,003	1,000	1,000	1,000	1,000
Uses of Money & Property		8,255	6,525	10,000	8,000	8,000	8,000
Miscellaneous		306	1,287	500	500	500	500
Conservation Equipment Fund		-	-	-	-	-	-
TOTAL REVENUES		\$ 9,935	\$ 8,815	\$ 11,500	\$ 9,500	\$ 9,500	\$ 9,500
APPROPRIATION SUMMARY:							
Salaries		\$ 235,748	\$ 242,211	\$ 260,083	\$ 262,237	\$ 269,557	\$ 269,557
Benefits		80,008	82,239	92,006	92,006	84,862	84,862
Capital Outlay		-	-	-	-	-	-
Purchase Services & Expenses		31,039	49,283	52,850	52,850	52,850	52,850
Supplies & Materials		16,958	13,438	16,900	16,900	16,900	16,900
TOTAL APPROPRIATIONS		\$ 363,753	\$ 387,171	\$ 421,839	\$ 423,993	\$ 424,169	\$ 424,169
ANALYSIS							
No proposed FTE changes							
FY24 Revenue projections were decreased by \$2,000 based off of the 4 year actual averages for cabin rentals							
Non-salary expenses are anticipated to have no increase.							

Facility and Support Services

Tammy Speidel, Director



MISSION STATEMENT: It is the mission of the Facility and Support Services Department to provide high quality, cost effective services in support of the core services and mission of Scott County Government. Our services include capital asset management (capital planning, purchasing and life-cycle services), facility operations services (maintenance and custodial) and office operations support (mail, document imaging and printing).

ACTIVITY/SERVICE:	Administration	DEPARTMENT:	FSS		
BUSINESS TYPE:	Core	RESIDENTS SERVED: All County Bldg Occupants			
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$ 184,334
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Total percentage of CIP projects on time and with in budget.		83%	87%	85%	85%
Maintain total departmental cost per square foot at or below \$6.50 (maintenance and custodial combined)		\$5.55	\$5.72	\$7.00	\$6.85

PROGRAM DESCRIPTION:

Responsible for the development and coordination of a comprehensive program for maintenance of all county facilities, including maintenance and custodial services as well as support services (mail/print shop/document imaging, conference room maintenance and scheduling and pool car scheduling) in support of all other County Departments. Develop, prepare and manage departmental as well as Capital Improvement budget and manage projects associated with all facilities and grounds. Handle all aspects of cardholder training, card issuance and cardholder compliance for the County Purchasing Card Program.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Number of cautionary letters issued to Credit Card holders	Limited number of cautionary letters demonstrates adherence to the County's Purchasing Card Policy	3	7	3	5

ACTIVITY/SERVICE:	Maintenance of Buildings	DEPARTMENT:	FSS		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	Occup. Co. bldgs & agencies		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$ 3,095,741
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
# of total man hours spent in safety training		63	86	84	85
# of PM inspections performed quarterly		190	174	175	175
Total maintenance cost per square foot		\$3.14	\$3.19	\$3.50	\$3.50

PROGRAM DESCRIPTION:

To maintain the organizations real property and assets in a proactive manner. This program supports the organizations green initiatives by effectively maintaining equipment to ensure efficiency and effective use of energy resources. This program provides prompt service to meet a myriad of needs for our customer departments/offices and visitors to our facilities.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Maintenance Staff will make first contact on 90% of routine work orders within 5 working days of staff assignment.	To be responsive to the workload from our non-jail customers.	94%	94%	90%	92%
Maintenance Staff will strive to do 30% of work on a preventive basis.	To do an increasing amount of work in a scheduled manner rather than reactive.	35%	33%	30%	30%

ACTIVITY/SERVICE:	Custodial Services	DEPARTMENT:	FSS	
BUSINESS TYPE:	Core	RESIDENTS SERVED:	Occupants all county bldgs	
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET: \$ 915,123
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED
		2023-24 PROJECTED		
Number of square feet of hard surface floors maintained		426,444	440,538	525,500
Number of square feet of soft surface floors maintained		276,994	108,860	233,500
Total Custodial Cost per Square Foot		\$2.41	\$2.53	\$3.50

PROGRAM DESCRIPTION:

To provide a clean and sanitary building environment for our customer departments/offices and the public. This program has a large role in supporting the organization-wide green initiative by administering recycling and green cleaning efforts. This program administers physical building security and access control.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Divert 85,000 pounds of waste from the landfill by: shredding confidential info, recycling cardboard, plastic & metals, kitchen grease	To continually reduce our output of material that goes to the landfill.	105,340	113,120	100,000	100,000
Perform annual green audit on 40% of FSS cleaning products.	To ensure that our cleaning products are "green" by current industry standards.	35%	35%	40%	40%

ACTIVITY/SERVICE:	Support Services	DEPARTMENT:	FSS		
BUSINESS TYPE:	Core	RESIDENTS SERVED: Dept/offices/external customers			
BOARD GOAL:	Financially Responsible	FUND:	01 General	BUDGET:	\$ 741,009
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Actual number of hours spent on imaging including quality control and doc prep		1,683	2,066	2,000	2,000
Total number of pieces of mail processed through the mail room		462,447	377,052	300,000	300,000
Total number of copies produced in the Print Shop		543,179	387,846	500,000	450,000

PROGRAM DESCRIPTION:

To provide support services to all customer departments/offices including: county reception, imaging, print shop, mail, reception, FSS Fleet scheduling, conference scheduling and office clerical support. To provide support to FSS admin by processing AP/PC/PAYROLL and other requested administrative tasks.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Support Services staff will participate in safety training classes (offered in house) on an annual basis.	Participation will result in a work force that is better trained and a safer work environment.	78 hours	49 hours	40 hours	40 Hours
Mail room will send out information regarding mail preparation of outgoing mail.	Four times per year the Print Shop will prepare and send out information which will educate customers to try and reduce the amount of mail pieces damaged and/or returned to the outgoing department.	0	1	4	4

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Facility & Support Services Admin (1000)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
37-N Facility and Support Services Director	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	1.00	1.00	1.00	1.00	1.00	1.00

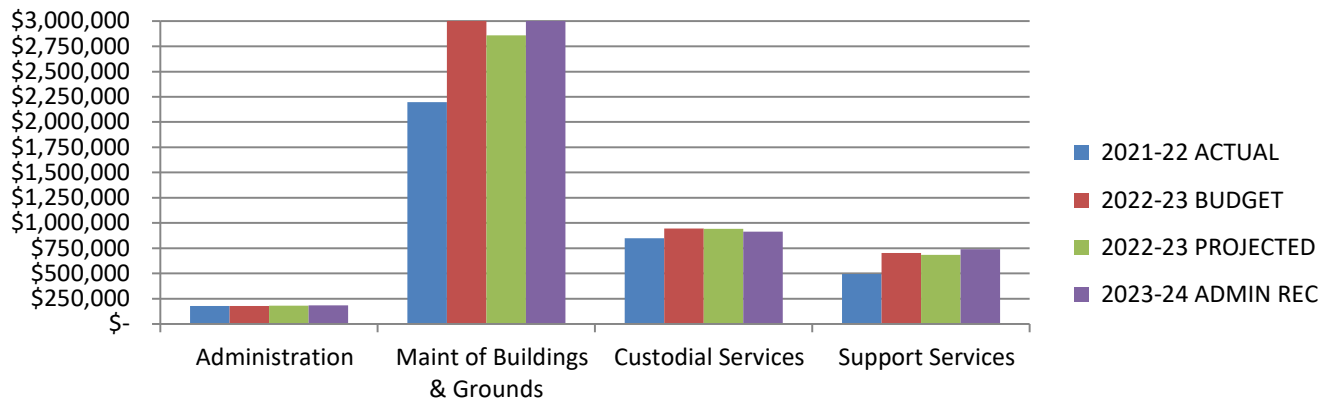
REVENUE SUMMARY:

Charges for Services	\$ 8,802	\$ 12,703	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	50	-	50	50
TOTAL REVENUES	\$ 8,802	\$ 12,703	\$ 50	\$ -	\$ 50	\$ 50

APPROPRIATION SUMMARY:

Salaries	\$ 114,756	\$ 120,269	\$ 126,974	\$ 128,239	\$ 133,557	\$ 133,557
Benefits	42,025	44,134	47,756	47,756	46,717	46,717
Purchase Services & Expenses	715	1,544	3,850	3,750	3,760	3,760
Supplies & Materials	22	147	309	300	300	300
TOTAL APPROPRIATIONS	\$ 157,518	\$ 166,094	\$ 178,889	\$ 180,045	\$ 184,334	\$ 184,334

APPROPRIATIONS



ANALYSIS

No changes in personnel. No significant changes to revenues or expenses.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM:Maint Bldg&Grd(1501-06,1508,1510-15&16)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
27-N Facilities Maintenance Manager	1.00	1.00	1.00	1.00	1.00	1.00
24-AFSCME Senior Electronic System Technician	-	-	1.00	1.00	1.00	1.00
23-AFSCME Electronic System Technician	2.00	2.00	1.00	1.00	1.00	1.00
21-N Security Guard	-	-	-	-	1.00	1.00
19-AFSCME Senior Facilities Maintenance Worker	4.00	4.00	4.00	4.00	6.00	6.00
19-AFSCME Facilities Maintenance Worker	2.00	2.00	2.00	2.00	3.00	3.00
16-AFSCME Grounds Maintenance Worker	1.00	1.00	1.00	1.00	2.00	2.00
TOTAL POSITIONS	10.00	10.00	10.00	10.00	15.00	15.00
REVENUE SUMMARY:						
Intergovernmental	\$ 64,244	\$ 127,257	\$ 95,610	\$ 103,000	\$ 103,000	\$ 103,000
Miscellaneous	31,646	32,086	19,325	33,975	111,300	111,300
Sales General Fixed Assets	-	-	-	-	-	-
TOTAL REVENUES	\$ 95,890	\$ 159,342	\$ 114,935	\$ 136,975	\$ 214,300	\$ 214,300
APPROPRIATION SUMMARY:						
Salaries	\$ 525,259	\$ 515,738	\$ 579,818	\$ 585,555	\$ 752,609	\$ 752,609
Benefits	214,090	231,548	267,282	267,782	375,045	375,045
Capital Outlay	-	-	500	-	500	500
Purchase Services & Expenses	1,373,112	1,410,415	2,091,193	1,938,361	1,848,082	1,848,082
Supplies & Materials	53,251	39,784	71,120	66,985	64,585	64,585
TOTAL APPROPRIATIONS	\$ 2,165,712	\$ 2,197,485	\$ 3,009,913	\$ 2,858,683	\$ 3,040,821	\$ 3,040,821
ANALYSIS						
<p>Senior Facility Maintenance These programs support the organizations real property and assets. We have aging buildings and infrastructure and calls for service are typically of a more complicated nature and take longer to troubleshoot and repair. Additionally the new YJRC location will open in FY24 and a FTE will be needed to accommodate the additional square footage. Industry standards also support that additional staff are needed to support the amount of square footage that are maintained and that is without taking into account that much of our space is detention space.</p> <p>Maintenance and ground maintenance- additional locations/ square footage maintained require additional staffing.</p> <p>Security Guard- Cost to bring this position in as a county position is cost neutral compared to our contracted costs.</p>						

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Custodial Services (1507&1516)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
21-N Custodial Supervisor		1.00	1.00	1.00	1.00	1.00	1.00
16-AFSCME Custodian		13.12	13.12	13.12	13.12	11.62	11.62
TOTAL POSITIONS		14.12	14.12	14.12	14.12	12.62	12.62
REVENUE SUMMARY:							
Intergovernmental		\$ 70,478	\$ 76,141	\$ 69,750	\$ 77,735	\$ 78,385	\$ 78,385
Miscellaneous		58,173	46,006	51,935	52,110	53,485	53,485
TOTAL REVENUES		\$ 128,651	\$ 122,147	\$ 121,685	\$ 129,845	\$ 131,870	\$ 131,870
APPROPRIATION SUMMARY:							
Salaries		\$ 565,015	\$ 561,564	\$ 611,026	\$ 616,755	\$ 609,380	\$ 609,380
Benefits		226,948	230,260	256,392	256,392	213,643	213,643
Capital Outlay		8,215	3,312	11,200	2,500	25,400	25,400
Purchase Services & Expenses		40	-	400	-	200	200
Supplies & Materials		51,704	55,158	65,500	65,500	66,500	66,500
TOTAL APPROPRIATIONS		\$ 851,922	\$ 850,295	\$ 944,518	\$ 941,147	\$ 915,123	\$ 915,123
ANALYSIS							
Requested Org change to remove all but one .45 and one .72 and convert to 3.0 FTE staff. Additional number accounts for the transition of one .45 to 1.0 FTE with opening of new YJRC							

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Support Services (1509)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
18-AFSCME Senior Office Assistant		1.00	1.00	1.00	1.00	1.00	1.00
16-AFSCME Office Assistant		2.00	2.00	2.00	2.00	2.00	2.00
16-AFSCME Office Assistant		2.00	2.00	2.00	2.00	2.00	2.00
TOTAL POSITIONS		5.00	5.00	5.00	5.00	5.00	5.00
REVENUE SUMMARY:							
Intergovernmental		\$ 6,706	\$ 6,181	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Charges for Services		50,322	42,921	35,000	33,500	33,500	33,500
Miscellaneous		12,250	37,291	100	100	100	100
TOTAL REVENUES		\$ 69,278	\$ 86,393	\$ 41,100	\$ 39,600	\$ 39,600	\$ 39,600
APPROPRIATION SUMMARY:							
Salaries		\$ 183,968	\$ 154,138	\$ 203,024	\$ 216,317	\$ 231,159	\$ 231,159
Benefits		89,379	86,873	110,671	117,202	136,700	136,700
Capital Outlay		6,949	-	21,000	-	21,000	21,000
Purchase Services & Expenses		369,819	263,907	342,700	335,500	335,650	335,650
Supplies & Materials		4,026	(10,207)	25,620	17,000	16,500	16,500
TOTAL APPROPRIATIONS		\$ 654,141	\$ 494,710	\$ 703,015	\$ 686,019	\$ 741,009	\$ 741,009
ANALYSIS							
No changes in personnel. No significant changes to revenues or expenses.							

Health Department

Amy Thoreson, Director



MISSION STATEMENT: The Scott County Health Department is committed to promoting, protecting and preserving the health of the community by providing leadership and direction as advocates for the individual, the family, the community and the environment we serve.

ACTIVITY/SERVICE:	Administration	DEPARTMENT:	Health/Admin/1000	
BUSINESS TYPE:	Foundation	RESIDENTS SERVED:	All Residents	
BOARD GOAL:	Financially Responsible	FUND:	01 General	BUDGET: \$1,400,392
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED
Annual Report		1	1	1
Minutes of the BOH Meeting		10	11	10
Number of grant contracts awarded.		14	17	14
Number of subcontracts issued.		5	5	8
Number of subcontracts issued by funder guidelines.		5	5	8
Number of subcontractors.		4	3	6
Number of subcontractors due for an annual review.		3	2	6
Number of subcontractors that received an annual review.		3	2	6
Number of benefit eligible staff (.45 FTE or greater)		46	47	49
Number of benefit eligible staff participating in QI activities (unduplicated)		0	0	17
Number of staff		52	53	58
Number of staff that complete department required 12 hours of continuing education.		37	37	58
Total number of consumers reached with education.		1,379	4,344	7,500
Number of consumers receiving face-to-face educational information about physical, behavioral, environmental, social, economic or other issues affecting health.		1,079	2,976	2,700
Number of consumers receiving face-to-face education reporting the information they received will help them or someone else to make healthy choices.		1,069	2,941	2,565

PROGRAM DESCRIPTION:

Iowa Code Ch. 137 requires each county maintain a Local Board of Health. One responsibility of the Board of Health is to assure compliance with grant requirements-programmatically and financially. Another is educate the community through a variety of methods including media, marketing venues, formal educational presentations, health fairs, training, etc. As the department pursued PHAB accreditation, quality improvement and workforce development efforts took a more prominent role throughout the department. The department is working to achieve a culture of quality.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Provide guidance, information and updates to Board of Health as required by Iowa Code Chapter 137.	Board of Health will meet at least six times per year as required by law.	10	11	10	10
Delivery of public health services through subcontract relationships with community partners.	Subcontracts will be issued according to funder guidelines.	100%	100%	100%	100%
Subcontractors will be educated and informed about the expectations of their subcontract.	Subcontractors will receive an annual programmatic review.	100%	100%	100%	100%
Establish a culture of quality within the Scott County Health Department.	Percent of benefit eligible staff participating in QI Activities (unduplicated).	0%	0%	35%	40%
SCHD will support and retain a capable and qualified workforce.	Percent of staff that complete the department's expectation of 12 hours of continuing education.	71%	70%	100%	100%
Scott County residents will be educated on issues affecting health.	Consumers receiving face-to-face education report that the information they received will help them or someone else to make healthy choices.	99%	99%	95%	95%

ACTIVITY/SERVICE:	Animal Bite Rabies Risk Assessment and Recommendations for Post Exposure Prophylaxis	DEPARTMENT:	Health/Clinical/2015		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Great Place to Live	FUND:	01 General	BUDGET:	\$162,753
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of exposures that required a rabies risk assessment.		217	397	280	307
Number of exposures that received a rabies risk assessment.		217	397	280	307
Number of exposures determined to be at risk for rabies that received a recommendation for rabies post-exposure prophylaxis.		217	387	280	307

PROGRAM DESCRIPTION:

Animal bites are required by law to be reported. The department works with Scott County Animal Control to follow-up on bites to determine whether the individual(s) is at risk for contract rabies. Once the risk has been determined, a medical recommendation for post-exposure prophylaxis treatment for individuals involved in animal bites or exposures can be made in consultation with the department's medical director.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Provide a determination of rabies risk exposure and recommendations.	Reported exposures will receive a rabies risk assessment.	100%	100%	100%	100%
Provide a determination of rabies risk exposure and recommendations.	Exposures determined to be at risk for rabies will have a recommendation for rabies post-exposure prophylaxis.	100%	99%	100%	100%

ACTIVITY/SERVICE:	Childhood Lead Poisoning Prevention	DEPARTMENT:	Health/Clinical/2016	
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents	
BOARD GOAL:	Great Place to Live	FUND:	01 General	BUDGET: \$87,190
OUTPUTS	2020-21	2021-22	2022-23	2023-24
	ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of children with a capillary blood lead level of greater than or equal to 10 ug/dl.	4	9	8	8
Number of children with a capillary blood lead level of greater than or equal to 10 ug/dl who receive a venous confirmatory test.	5	8	8	8
Number of children who have a confirmed blood lead level of greater than or equal to 15 ug/dl.	4	3	6	5
Number of children who have a confirmed blood lead level of greater than or equal to 15 ug/dl who have a home nursing or outreach visit.	4	3	6	5
Number of children who have a confirmed blood lead level of greater than or equal to 20 ug/dl.	1	1	3	1
Number of children who have a confirmed blood lead level of greater than or equal to 20 ug/dl who have a complete initial medical evaluation from a physician.	1	1	3	1
Number of environmental investigations completed for children who have a confirmed blood lead level of greater than or equal to 20 ug/dl.	1	1	3	1
Number of environmental investigations completed, within IDPH timelines, for children who have a confirmed blood lead level of greater than or equal to 20 ug/dl.	1	1	3	1
Number of environmental investigations completed for children who have two confirmed blood lead levels of 15-19 ug/dl.	0	1	4	5
Number of environmental investigations completed, within IDPH timelines, for children who have two confirmed blood lead levels of 15-19 ug/dl.	0	1	4	5
Number of open lead properties.	25	27	25	25
Number of open lead properties that receive a reinspection.	35	19	50	50
Number of open lead properties that receive a reinspection every six months.	31	19	50	50
Number of lead presentations given.	18	17	12	12

PROGRAM DESCRIPTION:

The department provides childhood blood lead testing and case management of all lead poisoned children in Scott County. It also works with community partners to conduct screening to identify children with elevated levels not previously identified by physicians. Staff conducts environmental health inspections and reinspection of properties where children with elevated blood lead levels live and links property owners to community resources to support lead remediation. Staff participates in community-wide coalition efforts to decrease lead poisoning in Scott County through education and remediation of properties at risk SCC CH27, IAC 641, Chapter 67,69,70.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Children identified with blood lead levels greater than or equal to 10 micrograms per deciliter receive services as appropriate for the blood lead level.	Children with capillary blood lead levels greater than or equal to 10 ug/dl receive confirmatory venous blood lead measurements.	125%	100%	100%	100%
Children identified with blood lead levels greater than or equal to 10 micrograms per deciliter receive services as appropriate for the blood lead level.	Ensure children with confirmed blood lead levels greater than or equal to 15 ug/dl receive a home nursing or outreach visit.	100%	100%	100%	100%
Children identified with blood lead levels greater than or equal to 10 micrograms per deciliter receive services as appropriate for the blood lead level.	Ensure children with venous blood lead levels greater than or equal to 20 ug/dl receive a complete medical evaluation from a physician.	100%	100%	100%	100%
Assure that elevated blood lead inspections are conducted by certified elevated blood lead inspectors/risk assessors employed by or under contract with a certified elevated blood lead inspection agency.	Complete environmental investigations for children having a single venous blood lead level greater than or equal to 20 ug/dl according to required timelines.	100%	100%	100%	100%
Assure that elevated blood lead inspections are conducted by certified elevated blood lead inspectors/risk assessors employed by or under contract with a certified elevated blood lead inspection agency.	Complete environmental investigations of homes associated with children who have two venous blood lead levels of 15-19 ug/dl according to required timelines.	100%	100%	100%	100%
Ensure that lead-based paint hazards identified in dwelling units associated with an elevated blood lead child are corrected.	Ensure open lead inspections are re-inspected every six months.	89%	140%	100%	100%
Assure the provision of a public health education program about lead poisoning and the dangers of lead poisoning to children.	By June 30, twelve presentations on lead poisoning will be given to target audiences.	180%	140%	100%	100%

ACTIVITY/SERVICE:	Communicable Disease	DEPARTMENT:	Health/Clinical/2017		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$82,674
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of communicable diseases reported through surveillance.		N/A	34153	4000	3500
Number of reportable communicable diseases (non-COVID-19) requiring investigation.		100	148	165	120
Number of reportable communicable diseases (non-COVID-19) investigated according to IDPH timelines.		100	148	165	120
Number of reportable communicable diseases (non-COVID-19) required to be entered into IDSS.		100	148	165	120
Number of reportable communicable diseases (non-COVID-19) required to be entered into IDSS that were entered within 3 business days.		100	148	165	120

PROGRAM DESCRIPTION:

Program to investigate and prevent the spread of communicable diseases and ensure proper treatment of disease. There are approximately 50 communicable diseases or disease types that are required to be reported to public health. When notified, the department completes appropriate case interviews and investigations in order to gather information and issues recommendations to help stop the spread of the disease. Also includes the investigation of food borne outbreaks. Ch 139 IAC

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Stop or limit the spread of communicable diseases.	Initiate communicable disease investigations of reported diseases according to Iowa Department of Public Health guidelines.	100%	100%	100%	100%
Assure accurate and timely documentation of communicable diseases.	Cases requiring follow-up will be entered into IDSS (Iowa Disease Surveillance System) within 3 business days.	100%	100%	100%	100%

ACTIVITY/SERVICE:	Community Transformation	DEPARTMENT:	Health/Community Health/2038		
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Great Place to Live	FUND:	01 General	BUDGET:	\$111,325
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
Number of worksites where a wellness assessment is completed.		4	4	5	5
Number of worksites that made a policy or environmental improvement identified in a workplace wellness assessment.		0	1	5	5
Number of communities where a community wellness assessment is completed.		3	2	5	5
Number of communities where a policy or environmental improvement identified in a community wellness assessment is implemented.		0	2	5	5

PROGRAM DESCRIPTION:

Create environmental and systems changes at the community level that integrate public health, worksite and community initiatives to help prevent chronic disease through good nutrition and physical activity. Evidence based assessment tools are utilized to assess workplaces and/or communities in order to develop recommendations for change.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Workplaces will implement policy or environmental changes to support employee health and wellness.	Workplaces will implement policy or environmental changes to support employee health and wellness.	0%	25%	100%	100%
Communities will implement policy or environmental changes to support community health and wellness.	CTP targeted communities will implement evidence based recommendations for policy or environmental change based upon assessment recommendations.	0%	100%	100%	100%

ACTIVITY/SERVICE:	Correctional Health	DEPARTMENT:	Health/Public Safety/2006		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Financially Responsible	FUND:	01 General	BUDGET:	\$1,508,979
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of inmates in the jail greater than 14 days.		937	1,137	1,320	1,300
Number of inmates in the jail greater than 14 days with a current health appraisal.		657	417	1,307	1,287
Number of inmate health contacts.		29,885	37,262	35,000	39,000
Number of inmate health contacts provided in the jail.		29,712	37,067	34,650	38,610
Number of medical requests received.		5,397	5,183	8,500	5,200
Number of medical requests responded to within 48 hours.		5,395	5,168	8,500	5,200

PROGRAM DESCRIPTION:

Provide needed medical care for all Scott County inmates 24 hours a day. Includes passing of medication, sick call, nursing assessments, health screenings and limited emergency care.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Inmates are screened for medical conditions that could impact jail operations.	Inmates who stay in the facility greater than 14 days will have a current health appraisal (within 1st 14 days or within 90 days of current incarceration date).	70%	37%	99%	99%
Medical care is provided in a cost-effective, secure environment.	Maintain inmate health contacts within the jail facility.	99%	99%	99%	99%
Assure timely response to inmate medical requests.	Medical requests are reviewed and responded to within 48 hours.	100%	100%	100%	100%

ACTIVITY/SERVICE:	Child Health Program	DEPARTMENT:	Health/Family Health/2032	
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents	
BOARD GOAL:	Great Place to Live	FUND:	01 General	BUDGET: \$267,918
OUTPUTS	2020-21	2021-22	2022-23	2023-24
	ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of families who were informed.	3,248	2,976	6,000	4,200
Number of families who received an inform completion.	1,612	1,442	3,000	3,150
Number of children in agency home.	603	2,424	750	800
Number of children with a medical home as defined by the Iowa Department of Public Health.	489	1,986	600	640

PROGRAM DESCRIPTION:

Promote health care for children from birth through age 21 through services that are family-centered, community based, collaborative, comprehensive, coordinated, culturally competent and developmentally appropriate.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Ensure Scott County families (children) are informed of the services available through the Early Periodic Screening Diagnosis and Treatment (EPSDT) Program.	Families will be contacted to ensure they are aware of the benefits available to them through the EPSDT program through the inform completion process.	50%	48%	50%	75%
Ensure EPSDT Program participants have a routine source of medical care.	Children in the EPSDT Program will have a medical home.	81%	82%	80%	80%

ACTIVITY/SERVICE:	Emergency Medical Services	DEPARTMENT:	Health/Admin/2007		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Financially Responsible	FUND:	01 General	BUDGET:	\$24,915
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of ambulance services required to be licensed in Scott County.		9	9	9	9
Number of ambulance service applications delivered according to timelines.		9	9	9	9
Number of ambulance service applications submitted according to timelines.		9	9	9	9
Number of ambulance service licenses issued prior to the expiration date of the current license.		9	9	9	9

PROGRAM DESCRIPTION:

The department issues ambulance licenses to operate in Scott County and defines boundaries for providing service according to County Code of Ordinances Chapter 28. Department participates in the quality assurance of ambulance efforts across Scott County.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Provide licensure assistance to all ambulance services required to be licensed in Scott County.	Applications will be delivered to the services at least 90 days prior to the requested effective date of the license.	100%	100%	100%	100%
Ensure prompt submission of applications.	Completed applications will be received at least 60 days prior to the requested effective date of the license.	100%	100%	100%	100%
Ambulance licenses will be issued according to Scott County Code.	Licenses are issued to all ambulance services required to be licensed in Scott County prior to the expiration date of the current license.	100%	100%	100%	100%

ACTIVITY/SERVICE:	Employee Health	DEPARTMENT:	Health/Clinical/2019	
BUSINESS TYPE:	Foundation	RESIDENTS SERVED:	All Residents	
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET: \$26,292
OUTPUTS	2020-21	2021-22	2022-23	2023-24
	ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of employees eligible to receive annual hearing tests.	190	162	190	165
Number of employees who receive their annual hearing test or sign a waiver.	190	162	190	165
Number of employees eligible for Hepatitis B vaccine.	74	50	50	50
Number of employees eligible for Hepatitis B vaccine who received the vaccination, had a titer drawn, produced record of a titer or signed a waiver within 3 weeks of their start date.	74	50	50	50
Number of eligible new employees who received blood borne pathogen training.	45	41	50	50
Number of eligible new employees who received blood borne pathogen training within 3 weeks of their start date.	45	41	50	50
Number of employees eligible to receive annual blood borne pathogen training.	269	254	270	260
Number of eligible employees who receive annual blood borne pathogen training.	269	253	270	260
Number of employees eligible to receive annual tuberculosis training.	268	240	270	260
Number of eligible employees who receive annual tuberculosis training.	268	239	270	260

PROGRAM DESCRIPTION:

Tuberculosis testing , Hepatitis B vaccinations, Hearing and Blood borne Pathogen education, CPR trainings, Hearing screenings, etc. for all Scott County employees that meet risk criteria as outlined by OSHA. Assistance for jail medical staff is used to complete services provided to Correctional staff. (OSHA 1910.1020)

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Minimize employee risk for work related hearing loss.	Eligible employees will receive their hearing test or sign a waiver annually.	100%	100%	100%	100%
Minimize the risk of workplace exposure to blood borne pathogens.	Eligible employees will receive Hepatitis B vaccination, have titer drawn, produce record of a titer or sign a waiver of vaccination or titer within 3 weeks of their start date.	100%	100%	100%	100%
Minimize the risk of workplace exposure to blood borne pathogens.	Eligible new employees will receive blood borne pathogen education within 3 weeks of their start date.	100%	100%	100%	100%
Minimize the risk of workplace exposure to blood borne pathogens.	Eligible employees will receive blood borne pathogen education annually.	100%	100%	100%	100%
Early identification of employees for possible exposure to tuberculosis.	Eligible employees will receive tuberculosis education annually.	100%	100%	100%	100%

ACTIVITY/SERVICE:	Food Establishment Licensing and Inspection	DEPARTMENT:	Health/Environmental/2040	
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents	
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET: \$478,546
OUTPUTS	2020-21	2021-22	2022-23	2023-24
	ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of inspections required.	1488	1502	1476	1500
Number of inspections completed.	1055	1092	1476	1500
Number of inspections with critical violations noted.	609	1085	886	1200
Number of critical violation reinspections completed.	607	599	886	1200
Number of critical violation reinspections completed within 10 days of the initial inspection.	546	568	797	1176
Number of inspections with non-critical violations noted.	478	465	738	750
Number of non-critical violation reinspections completed.	468	433	738	750
Number of non-critical violation reinspections completed within 90 days of the initial inspection.	463	433	701	735
Number of complaints received.	146	116	120	120
Number of complaints investigated according to Nuisance Procedure timelines.	146	116	120	120
Number of complaints investigated that are justified.	29	41	40	40
Number of temporary vendors who submit an application to operate.	84	212	300	220
Number of temporary vendors licensed to operate prior to the event.	84	212	300	220

The Board of Health has a 28E Agreement with the Iowa Department of Inspections and Appeals to regulate establishments that prepare and sell food for human consumption on or off their premise according to Iowa and FDA food code. SCHD licenses and inspects food service establishments, retail food establishments, home food establishments, warehouses, mobile food carts, farmers' markets, temporary events. Department of Inspection and Appeals, IAC 481 Chapter 30 Food and Consumer Safety.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Meet SCHD's contract obligations with the Iowa Department of Inspections and Appeals.	Food Establishment inspections will be completed annually.	71%	73%	100%	100%
Ensure compliance with the food code.	Critical violation reinspections will be completed within 10 days of the date of inspection.	90%	95%	90%	98%
Ensure compliance with the food code.	Non-critical violation reinspections will be completed within 90 days of the date of inspection.	98%	93%	95%	98%
Ensure compliance with the food code.	Complaints will be investigated to determine whether justified within timelines established in the Nuisance Procedure.	100%	100%	100%	100%
Temporary vendors will be conditionally approved and licensed based on their application.	Temporary vendors will have their license to operate in place prior to the event.	100%	100%	100%	100%

ACTIVITY/SERVICE:	Hawki	DEPARTMENT:	Health/Family Health/2035	
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVED:	All Residents	
BOARD GOAL:	Great Place to Live	FUND:	01 General	BUDGET: \$13,647
OUTPUTS	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
Number of schools targeted to provide outreach regarding how to access and refer to the Hawki Program.	60	60	80	95
Number of schools where outreach regarding how to access and refer to the Hawki Program is provided.	67	116	80	95
Number of medical provider offices targeted to provide outreach regarding how to access and refer to the Hawki Program.	60	60	120	120
Number of medical providers offices where outreach regarding how to access and refer to the Hawki Program is provided.	75	62	120	120
Number of dental providers targeted to provide outreach regarding how to access and refer to the Hawki Program.	110	60	75	115
Number of dental providers where outreach regarding how to access and refer to the Hawki Program is provided.	105	110	75	115
Number of faith-based organizations targeted to provide outreach regarding how to access and refer to the Hawki Program.	15	15	35	35
Number of faith-based organizations where outreach regarding how to access and refer to the Hawki Program is provided.	78	17	35	35

PROGRAM DESCRIPTION:

Hawki Outreach is a program for enrolling uninsured children in health care coverage. The Department of Human Services contracts with the Iowa Department of Public Health and its Child Health agencies to provide this statewide community-based grassroots outreach program.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
School personnel will understand the Hawki Program and how to link families to enrollment assistance.	Schools will be contacted according to grant action plans.	112%	193%	100%	100%
Medical provider office personnel will understand the Hawki Program and how to link families to enrollment assistance.	Medical provider offices will be contacted according to grant action plans.	125%	103%	100%	100%
Dental provider office personnel will understand the Hawki Program and how to link families to enrollment assistance.	Dental provider offices will be contacted according to grant action plans.	95%	183%	100%	100%
Faith-based organization personnel will understand the Hawki Program and how to link families to enrollment assistance.	Faith-based organizations will be contacted according to grant action plans.	520%	113%	100%	100%

ACTIVITY/SERVICE:	Healthy Child Care Iowa	DEPARTMENT:	Health/Family Health/2022		
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Great Place to Live	FUND:	01 General	BUDGET:	\$139,959
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of technical assistance requests received from centers.		634	489	300	360
Number of technical assistance requests received from child care homes.		122	128	75	110
Number of technical assistance requests from centers responded to.		634	489	300	360
Number of technical assistance requests from child care homes responded to.		122	128	75	11
Number of technical assistance requests from centers that are resolved.		634	489	300	360
Number of technical assistance requests from child care homes that are resolved.		633	128	75	110
Number of child care providers who attend training.		23	72	180	80
Number of child care providers who attend training and report that they have gained valuable information that will help them to make their home/center safer and healthier.		23	71	171	79

PROGRAM DESCRIPTION:

Provide education to child care providers regarding health and safety issues to ensure safe and healthy issues

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Safe, healthy child care environments for all children, including those with special health needs.	Technical assistance requests from centers are responded to.	100%	100%	100%	100%
Safe, healthy child care environments for all children, including those with special health needs.	Technical assistance requests from day care homes are responded to.	100%	100%	100%	100%
Safe, healthy child care environments for all children, including those with special health needs.	Technical assistance requests from centers are resolved.	100%	100%	100%	100%
Safe, healthy child care environments for all children, including those with special health needs.	Technical assistance requests from day care homes are resolved.	100%	100%	100%	100%
Safe, healthy child care environments for all children, including those with special health needs.	Child care providers attending trainings report that the training will enable them to make their home/center/ preschool safer and healthier.	100%	99%	100%	99%

ACTIVITY/SERVICE:	Hotel/Motel Program	DEPARTMENT:	Health/Environmental/2042		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$10,372
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of licensed hotels/motels.		46	46	46	49
Number of licensed hotels/motels requiring inspection.		24	24	24	24
Number of licensed hotels/motels inspected by June 30.		22	0	24	24
Number of inspected hotels/motels with violations.		14	0	8	5
Number of inspected hotels/motels with violations reinspected.		14	0	8	5
Number of inspected hotels/motels with violations reinspected within 30 days of the inspection.		14	0	8	5
Number of complaints received.		10	18	10	25
Number of complaints investigated according to Nuisance Procedure timelines.		10	15	10	25
Number of complaints investigated that are justified.		3	7	3	8

PROGRAM DESCRIPTION:

Board of Health has a 28E Agreement with the Iowa Department of Inspections and Appeals regarding licensing and inspecting hotels/motels to assure state code compliance. Department of Inspections and Appeals, IAC 481, Chapter 37 Hotel and Motel Inspections.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Assure compliance with Iowa Administrative Code.	Licensed hotels/motels will have an inspection completed by June 30 according to the bi-yearly schedule.	92%	0%	100%	100%
Assure compliance with Iowa Administrative Code.	Licensed hotels/motels with identified violations will be reinspected within 30 days.	100%	NA	100%	100%
Assure compliance with Iowa Administrative Code.	Complaints will be investigated to determine whether justified within timelines established in the Nuisance Procedure.	100%	83%	100%	100%

ACTIVITY/SERVICE:	Immunization	DEPARTMENT:	Health/Clinical/2024		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Great Place to Live	FUND:	01 General	BUDGET:	\$282,539
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of two year old's seen at the SCHD clinic.		20	10	75	25
Number of two year old's seen at the SCHD clinic who are up-to-date with their vaccinations.		13	2	60	20
Number of doses of vaccine shipped to SCHD.		2,907	2,395	3,500	2,400
Number of doses of vaccine wasted.		2	6	5	6
Number of school immunization records audited.		29,112	29,304	29,765	28,995
Number of school immunization records up-to-date.		29,058	29,193	29,616	28,850
Number of preschool and child care center immunization records audited.		4,892	5,301	6,160	5,500
Number of preschool and child care center immunization records up-to-date.		4,873	5,240	6,092	5,440

PROGRAM DESCRIPTION:

Immunizations are provided to children birth through 18 years of age, in Scott County, who qualify for the federal Vaccine for Children (VFC) program as provider of last resort. IAC 641 Chapter 7. Program also includes an immunization record audit of all children enrolled in an elementary, intermediate, or secondary school in Scott County. An immunization record audit of all licensed preschool/child care facilities in Scott County is also completed. IAC 641 Chapter 7

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Assure that clients seen at the Scott County Health Department receive the appropriate vaccinations.	Two year old's seen at the Scott County Health Department are up-to-date with their vaccinations.	65%	20%	80%	80%
Assure that vaccine is used efficiently.	Vaccine wastage as reported by the Iowa Department of Public Health will not exceed contract guidelines of 5%.	0.07%	0.25%	0.14%	0.25%
Assure that all schools, preschools and child care centers have up-to-date immunization records.	School records will show up-to-date immunizations.	99.8%	99.6%	99.5%	99.5%
Assure that all schools, preschools and child care centers have up-to-date immunization records.	Preschool and child care center records will show up-to-date immunizations.	99.6%	98.8%	98.9%	98.9%

ACTIVITY/SERVICE:	Injury Prevention	DEPARTMENT:	Health/Community Health/2008		
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Great Place to Live	FUND:	01 General	BUDGET:	\$23,043
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
Number of community-based injury prevention meetings and events.		19	12	18	12
Number of community-based injury prevention meetings and events with a SCHD staff member in attendance.		19	12	18	12

PROGRAM DESCRIPTION:

Partner with community agencies to identify, assess, and reduce the leading causes of unintentional injuries in Scott County. Share educational messaging on injury prevention in the community.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Engage in community-based injury prevention initiatives.	A SCHD staff member will be present at community-based injury prevention meetings and events.	100%	100%	100%	100%

ACTIVITY/SERVICE:	I-Smile Dental Home Project	DEPARTMENT:	Health/Family Health/2036		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Great Place to Live	FUND:	01 General	BUDGET: \$387,473	
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of practicing dentists in Collaborative Service Area 14.	91	80	87	129*	
Number of practicing dentists in Collaborative Service Area 14 accepting Medicaid enrolled children as clients.	12	5	11	26*	
Number of practicing dentists in Collaborative Service Area 14 accepting Medicaid enrolled children as clients only with an I-Smile referral.	9	7	10	15*	
Number of kindergarten students (Scott County).	2,123	2,151	2,234	2,200	
Number of kindergarten students with a completed Certificate of Dental Screening (Scott County).	1,897	2,073	2,212	2,090	
Number of ninth grade students (Scott County).	2,354	2,399	2,232	2,300	
Number of ninth grade students with a completed Certificate of Dental Screening (Scott County).	978	1,160	1,796	1,725	

PROGRAM DESCRIPTION:

Assure dental services are made available to uninsured/underinsured children in Scott County.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Assure a routine source of dental care for Medicaid enrolled children in Scott County.	Scott County practicing dentists who are accepting Medicaid enrolled children into their practice.	13%	6%	13%	20%
Assure access to dental care for Medicaid enrolled children in Scott County.	Scott County practicing dentists who are accepting Medicaid enrolled children into their practice by I-Smile referral only.	10%	9%	11%	12%
Assure compliance with Iowa's Dental Screening Mandate.	Students entering kindergarten will have a valid Certificate of Dental Screening.	89%	96%	99%	95%
Assure compliance with Iowa's Dental Screening Mandate.	Students entering ninth grade will have a valid Certificate of Dental Screening.	42%	48%	77%	75%
*FY24 changed from Scott County to Collaborative Service Area 14 (Cedar, Clinton, Jackson, Scott)					

ACTIVITY/SERVICE:	Maternal Health	DEPARTMENT:	Health/Family Health/2033		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Great Place to Live	FUND:	01 General	BUDGET:	\$280,310
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Total Number of Maternal Health Direct Care Services Provided		231	487	900	700
Number of Health Education Services		77	181	425	330
Number of Psychosocial Services Provided		132	239	425	330
Number of Lactation Services Provided		22	67	50	40
Number of Maternal Health clients discharged from Maternal Health		91	40	325	100
Number of Maternal Health clients with a medical home when discharged from Maternal Health.		79	38	325	100

PROGRAM DESCRIPTION:

The Maternal Health (MH) Program is part of the federal Title V Program. It is delivered through a contract with the Iowa Department of Public Health. The MH Program promotes the health of pregnant women and infants by providing or assuring access to prenatal and postpartum health care for low-income women. Services include: linking to health insurance, completing risk assessments, providing medical and dental care coordination, providing education, linking to transportation, offering breastfeeding classes, addressing health disparities, providing post-partum follow-up, etc. Dental care is particularly important for pregnant women because hormone levels during pregnancy can increase the risk of oral health problems.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Maternal Health clients will have positive health outcomes for mother and baby.	Women in the Maternal Program will have a medical home to receive early and regular prenatal care.	87%	95%	100%	100%

ACTIVITY/SERVICE:	Medical Examiner	DEPARTMENT:	Health/Administration/2001		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$476,836
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of deaths in Scott County.		2105	444	1913	1800
Number of deaths in Scott County deemed a Medical Examiner case.		437	424	362	429
Number of Medical Examiner cases with a cause and manner of death determined.		437	98	362	425

PROGRAM DESCRIPTION:

Activities associated with monitoring the medical examiner and the required autopsy-associated expenses and activities relevant to the determination of causes and manners of death. Iowa Code 331.801-805 as well as the Iowa Administrative Rules 641-126 and 127 govern county medical examiner activities.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Deaths which are deemed to potentially affect the public interest will be investigated according to Iowa Code.	Cause and manner of death for medical examiner cases will be determined by the medical examiner.	100%	99%	100%	99%

ACTIVITY/SERVICE:	Non-Public Health Nursing	DEPARTMENT:	Health/Clinical/2026		
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Great Place to Live	FUND:	01 General	BUDGET:	\$170,480
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
Number of students identified with a deficit through a school-based screening.		0	70	75	75
Number of students identified with a deficit through a school-based screening who receive a referral.		0	70	75	75
Number of requests for direct services received.		300	395	250	375
Number of direct services provided based upon request.		300	395	250	375

PROGRAM DESCRIPTION:

Primary responsibility for school health services provided within the non-public schools in Scott County. There are currently 9 non-public schools in Scott County with approximately 2,600 students. Time is spent assisting the schools with activities such as performing vision and hearing screenings; coordinating school health records; preparing for State of Iowa required immunization and dental audits; assisting with the development of individualized education plans (IEPs) for children with special health needs; as well as meeting the education and training needs of staff through medication administration training.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Deficits that affect school learning will be identified.	Students identified with a deficit through a school-based screening will receive a referral.	100%	100%	100%	100%
Provide direct services for each school as requested.	Requests for direct services will be provided.	100%	100%	100%	100%

ACTIVITY/SERVICE:	Onsite Wastewater Program	DEPARTMENT:	Health/Environmental/2044		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$139,775
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of septic systems installed.		128	127	120	130
Number of septic systems installed which meet initial system recommendations.		128	127	120	130
Number of sand filter septic system requiring inspection.		1,469	1,517	1,510	1,600
Number of sand filter septic system inspected annually.		1,122	1,188	1,510	1,600
Number of septic samples collected from sand filter septic systems.		55	24	151	160
Number of complaints received.		7	3	6	5
Number of complaints investigated.		7	3	6	5
Number of complaints investigated within working 5 days.		7	3	6	5
Number of complaints investigated that are justified.		5	3	3	3

PROGRAM DESCRIPTION:

Providing code enforcement and consultation services for the design, construction, and maintenance of septic systems for private residences and commercial operations. Collect effluent samples from sewage systems which are designed to discharge effluent onto the surface of the ground or into a waterway. Scott County Code, Chapter 23 entitled Private Sewage Disposal System.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Assure the proper installation of septic systems to prevent groundwater contamination.	Approved installations will meet initial system recommendations.	100%	100%	100%	100%
Assure the safe functioning of septic systems to prevent groundwater contamination.	Sand filter septic systems will be inspected annually by June 30.	100%	78%	100%	100%
Assure the safe functioning of septic systems to prevent groundwater contamination.	Complaints will be investigated within 5 working days of the complaint.	100%	100%	100%	100%

ACTIVITY/SERVICE:	Public Health Nuisance	DEPARTMENT:	Health/Environmental/2047		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Great Place to Live	FUND:	01 General	BUDGET:	\$29,605
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of complaints received.		11	16	15	15
Number of complaints justified.		7	10	10	10
Number of justified complaints resolved.		7	6	10	10

PROGRAM DESCRIPTION:

Investigate public health nuisance complaints from the general public and resolve them to code compliance. Scott County Code, Chapter 25 entitled Public Health Nuisance.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Ensure compliance with state, county and city codes and ordinances.	Justified complaints will be resolved.	100%	60%	100%	100%

ACTIVITY/SERVICE:	Public Health Preparedness	DEPARTMENT:	Health/Community Health/2009		
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$62,256
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of drills/exercises held.		0	0	3	3
Number of after action reports completed.		0	0	3	3
Number of newly hired employees.		9	10	4	4
Number of newly hired employees who provide documentation of completion of position appropriate NIMS training.		9	9	4	4

PROGRAM DESCRIPTION:

Keep up to date information in case of response to a public health emergency. Develop plans, policies and procedures to handle public health emergencies. Train staff to function in roles within the National Incident Management System.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Assure efficient response to public health emergencies.	Department will participate in three emergency response drills or exercises annually.	NA	NA	100%	100%
Assure efficient response to public health emergencies.	Newly hired employees will provide documentation of completion of position appropriate NIMS training by the end of their 6 MONTH probation period.	100%	90%	100%	100%

ACTIVITY/SERVICE:	Recycling	DEPARTMENT:	Health/Environmental/2048	
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVED:	All Residents	
BOARD GOAL:	Great Place to Live	FUND:	01 General	BUDGET: \$71,049
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED
				2023-24 PROJECTED
Number of tons of recyclable material collected.		855.81	608.4	855.81
Number of tons of recyclable material collected during the same time period in previous fiscal year.		821.25	855.67	855.81
				860

PROGRAM DESCRIPTION:

Provide recycling services at three drop off locations (Scott County Park, West Lake Park, and Republic Waste) for individuals living unincorporated Scott County. The goal is to divert recyclable material from the Scott County landfill.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2019-20 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Assure the use and efficiency of recycling sites to divert recyclable material from the landfill.	Volume of recyclable material collected, as measured in tons, will meet or exceed amount of material collected during previous fiscal year.	4.0%	-41%	100%	0%

ACTIVITY/SERVICE:	Septic Tank Pumper	DEPARTMENT:	Health/Environmental/2059		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$2,259
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of septic tank cleaners servicing Scott County.		8	9	8	10
Number of annual septic tank cleaner inspections of equipment, records and land application sites (if applicable) completed.		8	9	8	10

PROGRAM DESCRIPTION:

Contract with the Iowa Department of Natural Resources for inspection of commercial septic tank cleaners' equipment and land disposal sites according to Iowa Code 455B.172 and under Iowa Administrative Code 567 - Chapter 68.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Control the danger to public health, safety and welfare from the unauthorized pumping, transport, and application of septic waste.	Individuals that clean septic tanks, transport any septic waste, and land apply septic waste will operate according to Iowa Code.	100%	100%	100%	100%

ACTIVITY/SERVICE:	Sexual Health Program	DEPARTMENT:	Health/Clinical/2028		
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Great Place to Live	FUND:	01 General	BUDGET:	\$604,355
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
Number of people who present to the Health Department for any STI/HIV service (general information, risk reduction, results, referrals, etc.).		529	865	1,500	900
Number of people who present for STI/HIV services.		489	721	1,200	750
Number of people who receive STI/HIV services.		479	707	1,140	735
Number of clients positive for STI/HIV.		1,680	1,602	1,539	1,700
Number of clients positive for STI/HIV requiring an interview.		634	662	513	675
Number of clients positive for STI/HIV who are interviewed.		38	119	487	506
Number of partners (contacts) identified.		47	151	325	200
Number of gonorrhea tests completed at SCHD.		253	387	600	400
Number of results of gonorrhea tests from SHL that match SCHD results.		249	379	594	396
Number lab proficiency tests interpreted.		12	10	12	10
Number of lab proficiency tests interpreted correctly.		12	10	12	10

PROGRAM DESCRIPTION:

Provide counseling, testing, diagnosis, treatment, referral and partner notification for STIs. Provide Hepatitis A and/or B and the HPV vaccine to clients. Provide HIV counseling, testing, and referral. Provide HIV partner counseling, testing and referral services. Provide Hepatitis C testing and referral. Requested HIV/STI screening is provided to Scott County jail inmates by the correctional health staff and at the juvenile detention center by the clinical services staff following the IDPH screening guidelines. Conduct education and testing in outreach settings to limit spread of disease. IAC 641 Chapters 139A and 141A

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Contacts (partners) to persons positive will be identified, tested and treated for an STD in order to stop the spread of STIs.	Positive clients will be interviewed.	6%	18%	95%	75%
Ensure accurate lab testing and analysis.	Onsite gonorrhea results will match the State Hygienic Laboratory (SHL) results.	98%	98%	99%	99%
Ensure accurate lab testing and analysis.	Proficiency tests will be interpreted correctly.	100%	100%	100%	100%

ACTIVITY/SERVICE:	Swimming Pool/Spa Inspection Program		DEPARTMENT:	Health/Environmental/2050		
BUSINESS TYPE:	Core		RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization		FUND:	01 General	BUDGET:	\$69,154
OUTPUTS		2020-21	2021-22	2022-23	2023-24	
		ACTUAL	ACTUAL	PROJECTED	PROJECTED	
Number of seasonal pools and spas requiring inspection.		48	48	50	66*	
Number of seasonal pools and spas inspected by June 15.		44	36	50	66	
Number of year-round pools and spas requiring inspection.		72	73	76	101*	
Number of year-round pools and spas inspected by June 30.		39	58	76	101	
Number of swimming pools/spas with violations.		90	78	90	134	
Number of inspected swimming pools/spas with violations reinspected.		90	48	90	134	
Number of inspected swimming pools/spas with violations reinspected within 30 days of the inspection.		90	48	90	134	
Number of complaints received.		1	2	4	4	
Number of complaints investigated according to Nuisance Procedure timelines.		1	2	4	4	
Number of complaints investigated that are justified.		1	1	4	4	

PROGRAM DESCRIPTION:

Memorandum of Understanding with the Iowa Department of Public Health for Annual Comprehensive Pool/Spa Inspections to assure compliance with Iowa Code. Iowa Department of Public Health IAC 641, Chapter 15 entitled Swimming Pools and Spas.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Annual comprehensive inspections will be completed.	Inspections of seasonal pools and spas will be completed by June 15 of each year.	92%	75%	100%	100%
Annual comprehensive inspections will be completed.	Inspections of year-round pools and spas will be completed by June 30 of each year.	54%	81%	100%	100%
Swimming pool/spa facilities are in compliance with Iowa Code.	Follow-up inspections of compliance plans will be completed by or at the end of 30 days.	100%	62%	100%	100%
Swimming pool/spa facilities are in compliance with Iowa Code.	Complaints will be investigated to determine whether justified within timeline established in the Nuisance Procedure.	100%	100%	100%	100%

*Addition of Muscatine County pools/spas

ACTIVITY/SERVICE:	Tanning Program	DEPARTMENT:	Health/Environmental/2052		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$11,724
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of tanning facilities requiring inspection.		22	22	22	22
Number of tanning facilities inspected by April 15.		0	17	22	22
Number of tanning facilities with violations.		0	8	11	10
Number of inspected tanning facilities with violations reinspected.		0	7	11	10
Number of inspected tanning facilities with violations reinspected within 30 days of the inspection.		0	7	11	10
Number of complaints received.		0	0	1	1
Number of complaints investigated according to Nuisance Procedure timelines.		0	0	1	1
Number of complaints investigated that are justified.		0	0	1	1

PROGRAM DESCRIPTION:

Memorandum of Understanding with the Iowa Department of Public Health for the regulation of public and private establishments who operate devices used for the purpose of tanning human skin through the application of ultraviolet radiation. Conduct annual and complaint inspections. IDPH, IAC 641, Chapter 46 entitled Minimum Requirements for Tanning Facilities.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Complete annual inspection.	Yearly tanning inspections will be completed by April 15 of each year.	No inspections completed due to Ordinance & COVID-19 Closures	77%	100%	100%
Tanning facilities are in compliance with Iowa Code.	Follow-up inspections will be completed within 30 days of the submission of a corrective action plan.	NA	88%	100%	100%
Tanning facilities are in compliance with Iowa Code.	Complaints will be investigated to determine whether justified within timelines established in the Nuisance Procedure.	NA	N/A (no complaints received)	100%	100%

ACTIVITY/SERVICE:	Tattoo Establishment Program	DEPARTMENT:	Health/Environmental/2054		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$15,362
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of tattoo facilities requiring inspection.		37	39	36	64*
Number of tattoo facilities inspected by April 15.		16	39	36	64
Number of tattoo facilities with violations.		2	5	6	10
Number of inspected tattoo facilities with violations reinspected.		2	5	6	10
Number of inspected tattoo facilities with violations reinspected within 30 days of the inspection.		2	5	6	10
Number of complaints received.		2	1	1	1
Number of complaints investigated according to Nuisance Procedure timelines.		2	1	1	1
Number of complaints investigated that are justified.		0	0	1	1

PROGRAM DESCRIPTION:

Memorandum of Understanding with the Iowa Department of Public Health for Annual Inspection and complaint investigation in order to assure that tattoo establishments and tattoo artists meet IDPH, IAC 641, Chapter 22 entitled Practice of Tattooing.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Complete annual inspection.	Yearly tattoo inspections will be completed by April 15 of each year.	43%	100%	100%	100%
Tattoo facilities are in compliance with Iowa Code.	Follow-up inspections will be completed within 30 days of the submission of a corrective action plan.	100%	100%	100%	100%
Tattoo facilities are in compliance with Iowa Code.	Complaints will be investigated to determine whether justified within timelines established in the Nuisance Procedure.	100%	100%	100%	100%
*Addition of Muscatine County and increase in Scott County due to microblading and permanent make-up.					

ACTIVITY/SERVICE:	Tobacco Program	DEPARTMENT:	Health/Community Health/2037		
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Great Place to Live	FUND:	01 General	BUDGET:	\$106,493
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of cities in Scott County.		16	16	16	16
Number of cities that have implemented a tobacco-free parks policy.		4	7	8	9
Number of school districts in Scott County (Bettendorf, Davenport, Non-Public, North Scott, Pleasant Valley).		5	5	5	5
Number of school districts in Scott County with an ISTEP Chapter.		2	2	3	3

PROGRAM DESCRIPTION:

Coordinate programming in the community to reduce the impact of tobacco through education, cessation, legislation and reducing exposure to secondhand smoke. Efforts to change policies to support tobacco-free living is a focus. Staff facilitates ISTEP Chapters (Iowa Students for Tobacco Education and Prevention) targeted to middle and high school age students.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
People visiting Scott County parks will no longer be exposed to secondhand smoke and other tobacco products.	Cities will implement park policy changes to support community health and wellness.	25%	44%	50%	56%
Youth will be exposed to tobacco-related education and prevention messages and will not become tobacco users.	All Scott County school districts will have an ISTEP Chapter.	40%	40%	60%	60%

ACTIVITY/SERVICE:	Transient Non-Community Public Water Supply	DEPARTMENT:	Health/Environmental/2056		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$11,693
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of TNC water supplies.		25	28	26	26
Number of TNC water supplies that receive an annual sanitary survey or site visit.		25	28	26	26

PROGRAM DESCRIPTION:

28E Agreement with the Iowa Department of Natural Resources to provide sanitary surveys and consultation services for the maintenance of transient non-community public water supplies. A transient non-community public water supply serves at least 25 individuals at least 60 days of the year or has 15 service connections. Water is provided by means of serving food, water, drink or ice, restrooms, water faucets, or lodging. The individuals being served by this public water well change or do not remain at the facility for a long period of time.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Assure the safe functioning of transient non-community public water supplies.	TNCs will receive a sanitary survey or site visit annually.	100%	100%	100%	100%

ACTIVITY/SERVICE:	Vending Machine Program	DEPARTMENT:	Health/Environmental/2057		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$1,086
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of vending companies requiring inspection.		6	6	6	7
Number of vending companies inspected by June 30.		1	5	6	7

PROGRAM DESCRIPTION:

Issue licenses, inspect and assure compliance of vending machines that contain non-prepackaged food or potentially hazardous food according to a 28E Agreement between the Iowa Department of Inspections and Appeals and the Board of Health. Department of Inspection and Appeals, IAC 481 Chapter 30 Food and Consumer Safety.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Complete annual inspections	Licensed vending companies will be inspected according to established percentage by June 30.	17%	83%	100%	100%

ACTIVITY/SERVICE:	Water Well Program	DEPARTMENT:	Health/Environmental/2058		
BUSINESS TYPE:	Core	RESIDENTS SERVED:			All Residents
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$74,709
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of wells permitted.		21	18	19	18
Number of wells permitted that meet SCC Chapter 24.		21	18	19	18
Number of wells plugged.		14	20	15	16
Number of wells plugged that meet SCC Chapter 24.		14	20	15	16
Number of wells rehabilitated.		6	4	6	5
Number of wells rehabilitated that meet SCC Chapter 24.		6	4	6	5
Number of wells tested.		71	65	80	80
Number of wells test unsafe for bacteria or nitrate.		29	14	30	18
Number of wells test unsafe for bacteria or nitrate that are educated by staff regarding how to correct the well.		29	14	30	18

PROGRAM DESCRIPTION:

License and assure proper water well construction, closure, and rehabilitation. Monitor well water safety through water sampling. The goal is prevent ground water contamination and illness. Scott County Code, Chapter 24 entitled Private Water wells.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Assure proper water well installation.	Wells permitted will meet Scott County Code: Chapter 24, Non-Public Water Supply Wells.	100%	100%	100%	100%
Assure proper water well closure.	Plugged wells will meet Scott County Code: Chapter 24, Non-Public Water Supply Wells.	100%	100%	100%	100%
Assure proper well rehabilitation.	Permitted rehabilitated wells will meet Scott County Code: Chapter 24, Non-Public Water Supply Wells.	100%	100%	100%	100%
Promote safe drinking water.	Property owners with wells testing unsafe for bacteria or nitrates will be educated on how to correct the water well.	100%	100%	100%	100%

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Administration (20.1000, 2001, 2007)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
39-N Health Director	1.00	1.00	1.00	1.00	1.00	1.00
34-N Deputy Health Director	1.00	1.00	1.00	1.00	1.00	1.00
29-N Fiscal Manager	-	1.00	1.00	1.00	1.00	1.00
24-N Grant Accounting Specialist	1.00	1.00	-	-	-	-
23-N Senior Admin Assistant	-	-	1.00	1.00	1.00	1.00
18-N Senior Office Assistant	2.00	2.00	2.00	2.00	2.00	2.00
16-N Office Assistant	3.00	3.00	3.00	3.00	3.00	3.00
TOTAL POSITIONS	8.00	9.00	9.00	9.00	9.00	9.00

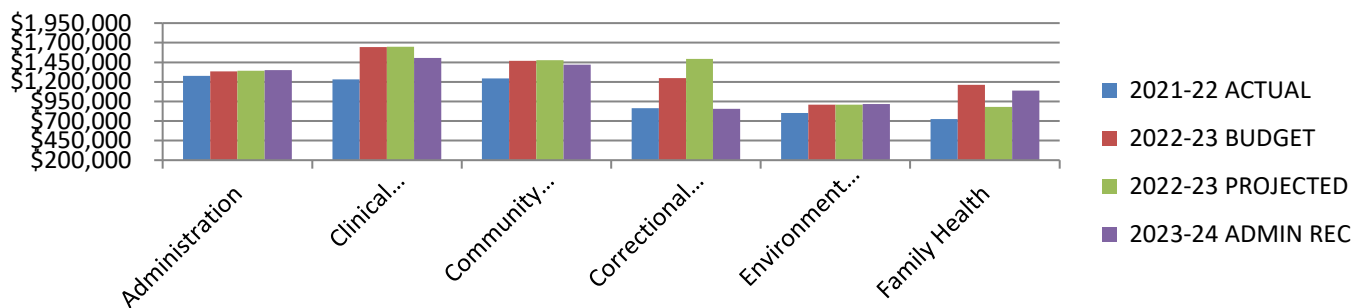
REVENUE SUMMARY:

Intergovernmental	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	25	25	25	25
Miscellaneous	20,386	20,582	9,250	12,250	9,250	9,250
TOTAL REVENUES	\$ 20,386	\$ 20,982	\$ 9,275	\$ 12,275	\$ 9,275	\$ 9,275

APPROPRIATION SUMMARY:

Salaries	\$ 549,090	\$ 482,217	\$ 528,458	\$ 533,736	\$ 604,731	\$ 604,731
Benefits	239,911	207,621	263,069	264,070	228,194	228,194
Purchase Services & Expenses	489,360	580,382	522,575	523,395	523,400	497,063
Supplies & Materials	13,232	5,617	18,930	21,930	18,863	18,863
TOTAL APPROPRIATIONS	\$ 1,291,594	\$ 1,275,837	\$ 1,333,032	\$ 1,343,131	\$ 1,375,188	\$ 1,348,851

APPROPRIATIONS



ANALYSIS

There are no changes to the authorized positions.

FY24 revenue is flat compared to the FY23 budgeted. FY23 projected is increased due to actual reimbursable out-of-county deaths associated with the Medical Examiner Program.

Expenditure changes in FY24 are primarily in salary and benefit line items. Any non-salary expense changes were the result of moving dollars within the department between line items.

The department removed some contingency funds within the medical examiner program and adjusted the contractual amount included for the EMS medical director as a result of county budget reduction requests. The EMS medical director figure is based on a six month contract due to the proposed MEDIC transition to a county department. Scott County Budget and Administration is aware that there could be circumstances where the funds are needed and would need to be pulled from county contingency funds.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24						
PROGRAM: Clinical Services (2014-2019, 2024-2028)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC						
AUTHORIZED POSITIONS:													
31-N Clinical Services Manager		1.00	1.00	1.00	1.00	1.00	1.00						
28-N Clinical Services Specialist		1.00	1.00	1.00	1.00	1.00	1.00						
27-N A Public Health Nurse		5.00	5.00	5.00	5.00	5.00	5.00						
27-N Community Health Interventionist		1.00	1.00	1.00	1.00	1.00	1.00						
27-N Disease Intervention Specialist		-	1.00	1.00	1.00	1.00	1.00						
21-N Medical Assistant		1.00	1.00	1.00	1.00	1.00	1.00						
20-N Medical Lab Technician		0.75	0.75	0.75	0.75	0.75	0.75						
Z- Temporary/Seasonal Public Health Nurse		1.08	1.08	1.08	1.08	1.08	1.08						
TOTAL POSITIONS		10.83	11.83	11.83	11.83	11.83	11.83						
REVENUE SUMMARY:													
Intergovernmental	\$	243,871	\$	273,325	\$	369,156	\$	336,763	\$	352,156	\$	352,156	
Charges for Services		9,821		12,160		11,500		12,046		10,500		10,500	
Miscellaneous		-		23		300		300		300		300	
TOTAL REVENUES		\$	253,692	\$	285,508	\$	380,956	\$	349,109	\$	362,956	\$	362,956
APPROPRIATION SUMMARY:													
Salaries	\$	842,931	\$	713,600	\$	815,113	\$	822,747	\$	813,812	\$	813,812	
Benefits		313,705		310,796		363,294		363,294		328,284		328,284	
Purchase Services & Expenses		193,831		203,839		270,553		271,399		258,825		258,825	
Supplies & Materials		7,648		13,495		17,500		18,500		17,500		17,500	
TOTAL APPROPRIATIONS		\$	1,358,115	\$	1,241,731	\$	1,466,460	\$	1,475,940	\$	1,418,421	\$	1,418,421
ANALYSIS													
There were no changes to authorized positions.													
Total revenue increases in FY23 projected and FY24 are due to grant allocations. As staffing in key areas becomes more stable, an immunization billing project will be implemented as well; this has the potential to increase intergovernmental revenue as the result of Medicaid billing.													
Overall, FY24 expenses in the Clinical Services Program Area decreased compared to FY23 budgeted and projected. The changes are primarily associated with salaries and benefits. Non-salary expenses were adjusted based upon grant spending. Other movement between programs and line items within the department accounted for changes. The department requested a slight increase (<\$5,000) in allocation to support the contract work associated with the animal bite program.													
As a result of county budget reduction requests, the department removed \$3,000 in funding from pharmaceuticals that was used for tubersol within the employee health program. The majority of testing is done in Corrections. Tubersol is a routine item purchased by correctional health for inmate TB testing; they will handle all the tubersol purchasing. In addition, a contract tracer position was budgeted for FY24. This position was associated with COVID-19 and has been removed from the table of organization as well as the budget.													

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: COMM Health (2008-2009, 2031,2037-2038)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
29-N Community Health Manager	1.00	1.00	1.00	1.00	1.00	1.00
27-N Community Health Consultant	3.00	3.00	3.00	3.00	3.00	3.00
27-N Community Tobacco Consultant	1.00	1.00	1.00	1.00	1.00	1.00
27-N Community Transformation Consultant	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS	6.00	6.00	6.00	6.00	6.00	6.00
REVENUE SUMMARY:						
Intergovernmental	\$ 1,034,618	\$ 655,302	\$ 753,160	\$ 1,044,570	\$ 542,575	\$ 542,575
Miscellaneous	-	-	50	50	50	50
TOTAL REVENUES	\$ 1,034,618	\$ 655,302	\$ 753,210	\$ 1,044,620	\$ 542,625	\$ 542,625
APPROPRIATION SUMMARY:						
Salaries	\$ 394,966	\$ 319,828	\$ 462,960	\$ 466,526	\$ 445,765	\$ 445,765
Benefits	127,327	108,025	184,964	184,964	179,858	179,858
Purchase Services & Expenses	448,259	433,441	597,225	838,900	354,235	229,235
Supplies & Materials	323	1,132	1,550	1,550	1,550	1,550
TOTAL APPROPRIATIONS	\$ 970,875	\$ 862,426	\$ 1,246,699	\$ 1,491,940	\$ 981,408	\$ 856,408
<p>There were no changes to authorized positions for the Community Health Program Area.</p> <p>FY23 projected revenue saw a large increase and then a decrease for FY24. Grant funding to support the response to COVID-19 was received in FY22. Spending for this grant has extended into FY23 more than anticipated due to timing of the grant award, supply chain issues, the bid process, etc. In addition, in FY23 the department received funds to support the mpox response. All of these dollars are captured in the Community Health Program area. It is anticipated that contracts will end June 30, 2023. This accounts for an approximately \$500,000 in decreased revenue, but will bring the department more in alignment with pre-pandemic revenue levels. An additional grant of approximately \$10,000 was not extended for all of FY23; it operates on a federal fiscal year. This decrease also contributes to a decline in revenue in FY24.</p> <p>Salary and benefits decreased in this program area. Staffing changes within the department saw three new staff members join the department in positions that had previously been held by staff at the top of the pay scale.</p> <p>Non-salary expenses reflect changes in grant dollars; primarily the response dollars previously described.</p> <p>In an effort to support Scott County budget reductions, \$125,000 has been removed from contributions to agencies for FY24. The funds to support this work will be covered by a state grant during FY24. No program impact is expected. The funding model for this grant is changing which has allowed some additional flexibility during FY24.</p>						

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24						
PROGRAM: Correctional Health (2006)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC						
AUTHORIZED POSITIONS:													
31-N Correctional Health Manager		1.00	1.00	1.00	1.00	1.00	1.00						
29-N Public Health Services Manager		1.00	1.00	-	-	-	-						
27-N Correctional Health Nurse		4.35	4.50	4.50	4.00	4.00	4.00						
21-N Medical Assistant		1.00	1.00	1.00	1.00	1.00	1.00						
16-N Office Assistant		0.45	0.45	0.45	0.45	0.45	0.45						
Z-Temporary/Seasonal Correctional Health Nurse		1.35	1.58	1.58	1.58	1.58	1.58						
TOTAL POSITIONS		9.15	9.53	8.53	8.03	8.03	8.03						
REVENUE SUMMARY:													
Intergovernmental	\$	-	\$	-	\$	-	\$	-					
Miscellaneous		1,502	(1,315)	-	115	-	-						
TOTAL REVENUES		\$	1,502	\$	(1,315)	\$	-	\$	-				
APPROPRIATION SUMMARY:													
Salaries	\$	587,193	\$	590,184	\$	697,005	\$	702,486	\$	654,525	\$	654,525	
Benefits		215,543		209,748		238,509		239,009		212,611		212,611	
Purchase Services & Expenses		516,685		415,638		688,919		688,418		657,993		617,993	
Supplies & Materials		12,006		15,380		19,260		19,760		20,850		20,850	
TOTAL APPROPRIATIONS		\$	1,331,427	\$	1,230,950	\$	1,643,693	\$	1,649,673	\$	1,545,979	\$	1,505,979
ANALYSIS													
There were no changes to authorized positions.													
There is no revenue supporting the Correctional Health program area.													
Salary and benefit adjustments are consistent with county trends and also reflect changes in staffing that decreased those expenditures with the program area.													
Non-salary expenses in the purchase of service area were decreased as a model utilizing the Medicaid rate has been implemented resulting in cost savings. Additional decreases were made as a result of the request by the county for FY24 budget reductions and were considered contingency for large medical expenses while an inmate is incarcerated. Scott County Budget and Administration is aware that there could be circumstances where the funds are needed and would need to be pulled from county contingency funds.													
Supplies and materials increased slightly to accommodate more specialized supply needs as well as rising costs associated with medical supplies. These dollars were adjusted within the program area and did not require an additional allocation request.													

FINANCIAL & AUTHORIZED POSITIONS SUMMARY						
PROGRAM: Enviro Health (2039-2040, 2042, 2044, 2047-2050, 2052, 2054, 2056-2059)						
	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
29-N Environmental Health Manager	1.00	1.00	1.00	1.00	1.00	1.00
27-N Environmental Health Specialist	7.00	7.00	7.00	7.00	7.00	7.00
Z-Seasonal Health Worker	0.25	0.25	0.25	0.25	0.25	0.25
TOTAL POSITIONS	8.25	8.25	8.25	8.25	8.25	8.25
REVENUE SUMMARY:						
Intergovernmental	\$ 23,081	\$ 17,080	\$ 51,240	\$ 61,065	\$ 66,065	\$ 66,065
Licenses and Permits	409,350	417,720	428,500	436,660	420,275	420,275
Charges for Services	39,295	59,797	77,080	80,855	89,255	89,255
Miscellaneous	-	30	250	250	250	250
TOTAL REVENUES	\$ 471,726	\$ 494,627	\$ 557,070	\$ 578,830	\$ 575,845	\$ 575,845
APPROPRIATION SUMMARY:						
Salaries	\$ 552,927	\$ 534,379	\$ 572,648	\$ 578,203	\$ 609,159	\$ 601,959
Benefits	191,236	177,799	207,399	207,499	196,165	194,465
Purchase Services & Expenses	83,192	84,659	118,915	116,065	111,070	111,070
Supplies & Materials	3,072	5,056	8,500	8,500	8,700	8,700
TOTAL APPROPRIATIONS	\$ 830,427	\$ 801,893	\$ 907,462	\$ 910,267	\$ 925,094	\$ 916,194
ANALYSIS						
<p>There were no changes to authorized positions.</p> <p>The programs delivered under contract with the Iowa Department of Inspections and Appeals (DIA) are anticipated to receive less revenue. These include food and hotel inspections. On July 1, 2022, DIA began to keep a portion (\$5,000) of license fees to offset costs of a statewide data system for the programs. It is anticipated that in FY24 that the state will assume responsibility for all licensing activities as well as a new database. The amount of revenue kept by the state will increase once that occurs. The department budgeted a 10% decrease in revenue for the associated programs.</p> <p>Salary and benefit adjustments are consistent with county adjustments.</p> <p>Overall, non-salary expenses in the Environmental Health Program area decreased. Some of these changes were due to grant funding and others were due to changes in operations. In FY23, the department worked with Budget and Administrative Services to change the way that refunds are processed. As a result, the department no longer needs to budget for refunds as expenditures. Other adjustments were made between line items within the department.</p>						

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Family Health (2022, 2032-2036)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
29-N Family Health Manager	-	-	1.00	1.00	1.00	1.00	
27-N Community Dental Consultant	-	-	-	1.00	1.00	1.00	
27-N Community Dental Consultant-Adult	-	-	-	1.00	1.00	1.00	
27-N Dental Direct Services Consultant	-	-	-	1.00	1.00	1.00	
27-N Dental Hygienist	-	-	-	0.40	0.40	0.40	
27-N Maternal, Child, Adolescent Health Nurse(Family Heal	1.40	1.40	1.50	1.50	1.50	1.50	
26-N Family Health Coordinator	-	-	-	2.00	2.00	2.00	
26-NMaternal and Child Health Consultant	2.00	2.00	2.00	-	-	-	
24-N Informing Specialist	-	-	-	1.00	1.00	1.00	
24-N Community Dental Consultant	1.00	1.00	1.00	1.00	1.00	1.00	
24-N Child Care Nurse Consultant	1.00	1.00	1.00	-	-	-	
24-N Community Dental Consultant-Adult	1.00	1.00	1.00	-	-	-	
TOTAL POSITIONS	6.40	6.40	7.50	9.90	9.90	9.90	

Intergovernmental	\$	545,680	\$	633,532	\$	1,089,500	\$	892,942	\$	900,500	\$	900,500
Miscellaneous		-		-		50		50		50		50
TOTAL REVENUES	\$	545,680	\$	633,532	\$	1,089,550	\$	892,992	\$	900,550	\$	900,550

APPROPRIATION SUMMARY:												
Salaries	\$	411,364	\$	448,374	\$	495,130	\$	501,274	\$	685,441	\$	685,441
Benefits		192,136		199,691		263,506		263,506		287,183		287,183
Purchase Services & Expenses		28,284		75,722		400,375		114,688		114,483		114,483
Supplies & Materials		-		-		2,200		2,200		2,200		2,200
TOTAL APPROPRIATIONS	\$	631,784	\$	723,786	\$	1,161,211	\$	881,668	\$	1,089,307	\$	1,089,307

ANALYSIS												
In FY23, the department saw changes in authorized positions based upon grant program requirements. These positions were added in October 2022, the start of the grant year, and will continue into FY24.												
All revenue in the Family Health Program area is either grant or Medicaid dollars. On October 1, 2022, the new contract to support maternal health and child health services expanded to include three other counties. At the time of the FY23 budget process, only estimates based upon previous contracts were available regarding revenue. The FY23 projected has been adjusted to actual grant dollars as well as projected Medicaid service revenue. The revenue and expenditures in this program area have the potential to change throughout the first years of the contract as the programs are fully implemented and staffing becomes consistent.												
Salary and benefit figures are consistent the county trends; FY23 projected increased based upon the new positions as well as reclassification of two positions. Non-salary expenses are somewhat consistent and reflect changes associated with grant and Medicaid funding. These expenses are dependent upon services provided and conservative estimates were made as the department expands its work in this Program area.												

HUMAN RESOURCES

Vanessa Wierman, HR Director



MISSION STATEMENT: To foster positive employee relations and progressive organizational improvement for employees, applicants and departments by: ensuring fair and equal treatment; providing opportunity for employee development and professional growth; assisting in identifying and retaining qualified employees; utilizing effective, innovative recruitment and benefit strategies; encouraging and facilitating open communication; providing advice on employment issues and being committed to establishing strategic business partnerships with departments to improve organizational design.

ACTIVITY/SERVICE:	Labor Management	DEPT/PROG:	HR 24.1000		
BUSINESS TYPE:	Core	RESIDENTS SERVED:			All Employees
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$148,322
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
# of bargaining units		5	5	5	5
% of workforce unionized		56%	56%	56%	56%
# meeting related to Labor/Management		28	22	15	20

PROGRAM DESCRIPTION:

Negotiates five union contracts, acts as the County's representative at impasse proceedings. Compliance with Iowa Code Chapter 20.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Improve relations with bargaining units	Conduct regular labor management meetings	10	12	10	10

ACTIVITY/SERVICE:	Recruitment/EEO Compliance	DEPT/PROG:	HR 24.1000		
BUSINESS TYPE:	Core Service	RESIDENTS SERVED:			All Residents
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$135,556
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
% of employees over 55 (nearing retirement)		29%	21%	25%	25%
# of jobs posted		78	125	85	85
# of applications received		3,474	3,805	3,500	3,500

PROGRAM DESCRIPTION:

Directs the recruitment and selection of qualified applicants for all County positions and implements valid and effective selection criteria. Serve as EEO and Affirmative Action Officer and administers programs in compliance with federal and state laws and guidelines. Serves as County coordinator to assure compliance with ADA, FMLA, FLSA and other civil rights laws.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Measure the rate of countywide employee separations not related to retirements.	Decrease countywide turnover rate not related to retirements.	8%	9%	5%	5%
Measure the number of employees hired in underutilized areas.	Increase the number of employees hired in underutilized areas.	9	6	3	5

ACTIVITY/SERVICE:	Compensation/Performance Appraisal		DEPT/PROG:	HR 24.1000	
BUSINESS TYPE:	Semi-Core Service		RESIDENTS SERVED:		All Employees
BOARD GOAL:	Financially Responsible	FUND:	01 General	BUDGET:	\$51,061
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
# rate changes processed		404	374	400	350
# of organizational change studies exclusive of salary study		0		10	20
# new hires		48	95	65	90

PROGRAM DESCRIPTION:

Monitors County compensation program, conducts organizational studies to ensure ability to remain competitive in the labor market. Work with consultant to review job descriptions and classifications. Responsible for wage and salary administration for employee wage steps. Coordinate and monitor the Employee Performance Appraisal system, assuring compliance with County policy. Work to digitize employee personnel files to permit future desktop access to employees.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Measures timely submission of evaluations by supervisors.	% of reviews not completed within 30 days of effective date.	60%	69%	45%	75%
% of personnel files scanned as part of project	Review progress and impact of project	100%	100%	n/a	n/a
% of progress on retention and access of ECM phase 3	Review progress and impact of ECM project	n/a	100%	100%	n/a

ACTIVITY/SERVICE:	Benefit Administration	DEPT/PROG:	HR 24.1000	
BUSINESS TYPE:	Semi-Core Service	RESIDENTS SERVED:	All Employees	
BOARD GOAL:	Financially Responsible	FUND:	01 General	BUDGET: \$97,260
OUTPUTS		2020-21	2021-22	2022-23
		ACTUAL	ACTUAL	PROJECTED
Cost of health benefit PEPM		\$1,485	\$1,308	\$1,300
% of eligible employees enrolled in deferred comp		55%	58%	63%
% of family health insurance to total		67%	66%	65%

PROGRAM DESCRIPTION:

Administers employee benefit programs (group health insurance, group life, LTD, deferred compensation and tuition reimbursement program) including enrollment, day to day administration, as well as cost analysis and recommendation for benefit changes.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
# new or increased contributions to deferred compensation	Impact of deferred compensation marketing and design changes	59	71	30	30
% of eligible employees participating in Y@work program	Impact of wellness marketing and labor changes	22%	22%	20%	20%

ACTIVITY/SERVICE:	Policy Administration	DEPT/PROG:	HR 24.1000		
BUSINESS TYPE:	Semi-Core Service	RESIDENTS SERVED:	All Employees		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$25,530
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
# of Administrative Policies		76	76	77	76
# policies reviewed		9	7	5	5

PROGRAM DESCRIPTION:

Develops County-wide human resources and related policies to ensure best practices, compliance with state and federal law and their consistent application County wide.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Review policies at minimum every 5 years to ensure compliance with laws and best practices.	Review 5 policies annually	9	7	5	5

ACTIVITY/SERVICE:	Employee Development	DEPT/PROG:	HR 24.1000		
BUSINESS TYPE:	Semi-Core Service	RESIDENTS SERVED:			All Employees
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$150,145
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
# of employees in Leadership program		115	115	120	100
# of training opportunities provided by HR		5	2	10	10
# of all employee training opportunities provided		4	0	5	5
# of hours of Leadership Recertification Training provided		1.5	7.5	5	10

PROGRAM DESCRIPTION:

Evaluate needs, plans and directs employee development programs such as in-house training programs for supervisory and non-supervisory staff to promote employee motivation and development. Coordinates all Employee Recognition and the new Employee Orientation Program.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Effectiveness/utilization of County sponsored supervisory training	% of Leadership employees attending County sponsored supervisory training	15%	29%	20%	20%
Effectiveness/utilization of County sponsored training	% of employees attending county offered training	0%	0%	20%	20%

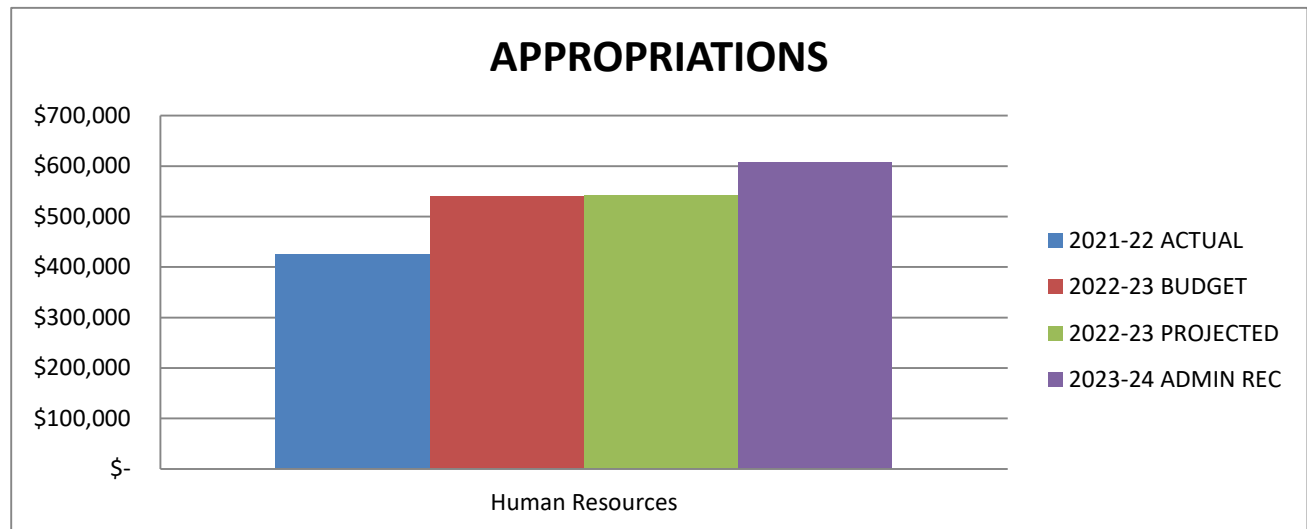
FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Human Resources Management (24.1000)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
41-N Assistant County Administrator/HR Director	0.50	0.50	0.50	-	-	-
38-N Hr Director	-	-	-	1.00	1.00	1.00
29-N Sr. Human Resources Generalist	-	-	-	-	1.00	1.00
27-N Human Resources Generalist	2.00	2.00	3.00	3.00	2.00	2.00
23-N Benefits Specialist	1.00	1.00	-	-	-	-
Benefits Coordinator	-	-	-	-	-	-
18-N Sr. Office Assistant	-	-	-	-	1.00	1.00
16-N Office Assistant	-	-	1.00	1.00	-	-
TOTAL POSITIONS	3.50	3.50	4.50	5.00	5.00	5.00

REVENUE SUMMARY:

Miscellaneous	\$ 425	\$ 401	\$ 500	\$ -	\$ 500	\$ 500
TOTAL REVENUES	\$ 425	\$ 401	\$ 500	\$ -	\$ 500	\$ 500

APPROPRIATION SUMMARY:

Salaries	\$ 253,591	\$ 255,960	\$ 295,135	\$ 298,015	\$ 357,187	\$ 357,187
Benefits	102,059	101,686	133,179	133,179	139,991	139,991
Purchase Services & Expenses	78,890	66,352	106,750	105,550	106,750	106,750
Supplies & Materials	179	1,732	3,950	3,950	3,950	3,950
TOTAL APPROPRIATIONS	\$ 434,719	\$ 425,730	\$ 539,014	\$ 540,694	\$ 607,878	\$ 607,878



ANALYSIS

The Office Assistant was approved in FY23 at 1.0 FTE. HR is requesting an upgrade to the Office Assistant as a Senior Office Assistant to be able to assist in IT/YJRC AP and billing tasks. Additionally will add to facilitation of Medic transition.

HR has requested an upgrade to a Generalist for a Sr. HR Generalist.

Total costs \$10,000 for both changes.

The Assistant County Administrator/HR Director retired and the position was reclassified as HR Director.

FY24 non-salary cost requests for this program remained unchanged from FY23 budget.

Department of Health and Human Services (HHS)

Director: Kelly Kennedy Garcia

Phone: 515-281-5454

Website: www.dhs.state.ia.us



MISSION STATEMENT: To help Iowans achieve healthy, safe, stable, and self-sufficient lives through the programs and services we provide.

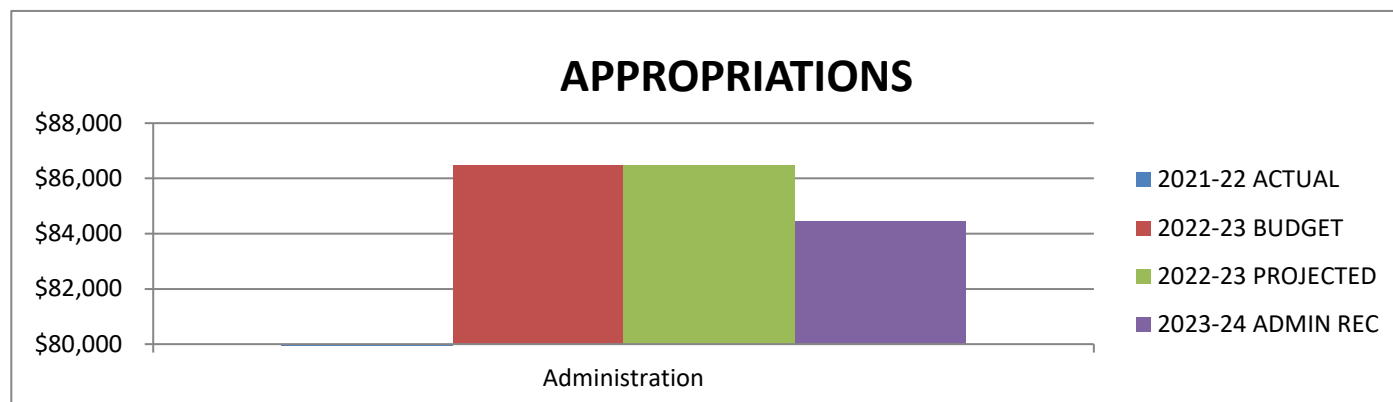
ACTIVITY/SERVICE:	Assistance Programs	DEPARTMENT:		21.1000	
BUSINESS TYPE:	Core	RESIDENTS SERVED:		1,800	
BOARD GOAL:	Great Place to Live	FUND:	01 General	BUDGET:	\$84,452
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
The number of cost saving measures implemented		na	2	2	2
Departmental Budget dollars expended (direct costs)		\$85,529	\$78,772	\$86,452	\$84,452
LAE dollars reimbursement (indirect cost)		\$239,612	\$252,575	\$250,000	\$250,000

PROGRAM DESCRIPTION:

The Department of Health and Human Services (HHS) is a comprehensive human service agency providing a broad range of services to some of Iowa's most vulnerable citizens. Services and programs are grouped into four core functions: Economic Support, Supportive Services, Health Care, Child and Adult Protection and Resource Management. The focus of these services is to assist this population with achieving health, safety and self-sufficiency. The programs HHS provides are federally mandated and are supported by federal, state and county funding. A percentage of the county funding is reimbursed quarterly through the Local Administrative Expense (LAE) reporting (federal).

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Provide services to citizens in the most cost effective way.	Quarterly expenses will be monitored and stay within 100% of the budgeted amounts	100%	91%	100%	100%

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24				
PROGRAM: Administrative Support (21.1000)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC				
REVENUE SUMMARY:											
Social Services Administration	\$	-	\$	-	\$	-	\$	-			
Intergovernmental		27,340		26,177		35,000		35,000			
Miscellaneous		-		-		-		-			
TOTAL REVENUES		\$	27,340	\$	26,177	\$	35,000	\$	35,000		
APPROPRIATION SUMMARY:											
Capital	\$	6,755	\$	4,162	\$	7,500	\$	7,500	\$	7,500	
Purchase Services & Expenses		58,856		63,471		64,500		64,500		64,500	
Supplies & Materials		19,921		11,139		14,452		14,452		12,452	
TOTAL COUNTY APPROPRIATIONS		\$	85,532	\$	78,772	\$	86,452	\$	86,452	\$	84,452



ANALYSIS

The Department of Human Services (DHS) merged with the Department of Public Health this past year. The Departments are now called the Department of Health and Human Services (HHS).

Scott County provides funding to the Department of Health and Human Services (formally DHS, now HHS) to assist in the delivery of a comprehensive array of services for the most vulnerable citizens in Scott County. The services provided fall within four program areas:

1. Economic Support- Food Assistance and Family Investment Funds (FIP)
2. Supportive Services- HCBS Waivers
3. Healthcare- Medicaid Health Insurance
4. Child and Adult Protection/Resource Management

All of the services/programs are federally mandated. Scott County is responsible for providing office space and equipment for the HHS staff. Scott County does receive minimal reimbursement quarterly through the Local Administrative Expenses (LAE).

The funding level for the Department of Health and Human Services is recommended at \$84,452, a slight decrease of \$2,000.

Information Technology

Matt Hirst, IT Director



MISSION STATEMENT: IT's mission is to provide dependable and efficient technology services to County employees by: empowering employees with technical knowledge; researching, installing, and maintaining innovative computer and telephone systems; and implementing and supporting user friendly business applications.

ACTIVITY/SERVICE:		Administration		DEPT/PROG:		I.T.					
BUSINESS TYPE:		Foundation		RESIDENTS SERVED:		All Dept/Agency					
BOARD GOAL:		Financially Responsible		FUND:		01 General		BUDGET:		\$191,017	
OUTPUTS				2020-21		2021-22		2022-23		2023-24	
				ACTUAL		ACTUAL		PROJECTED		PROJECTED	
Authorized personnel (FTE's)				17		17		17		17	
Departmental budget				\$3,027,863		\$3,259,608		\$3,418,092		\$3,604,092	
Electronic equipment capital budget				\$2,265,266		\$1,374,815		\$2,330,000		\$3,519,000	
Reports with training goals		(Admin / DEV / GIS / INF)		5 / 3 / 2 / 5		5 / 3 / 2 / 5		5 / 3 / 2 / 5		5 / 3 / 2 / 5	
Users supported		(County / Other)		598 / 482		605 / 499		590/490		590/490	

PROGRAM DESCRIPTION:

To provide responsible administrative leadership and coordination for the Information Technology Department and to assure stability of County technology infrastructure for Scott County Departments by providing dependable and timely network administration as well as application, GIS, and Web development resources.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Keep department technology skills current.	Keep individuals with training goals at or above 95%.	100%	100%	100%	100%

ACTIVITY/SERVICE: Application/Data Delivery		DEPT/PROG: I.T.			
BUSINESS TYPE: Foundation		RESIDENTS SERVED: All Dept/Agency			
BOARD GOAL: Performing Organization		FUND: 01 General	BUDGET: \$828,940		
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
# of Custom Applications supported	(DEV / GIS)	31 / 100	31 / 85	31 / 100	31 / 100
# of COTS supported	(DEV / GIS / INF)	14 / 20 / 65	14 / 24 / 65	14 / 20 / 65	14 / 20 / 65
# of document type groups supported in ECM	(DEV)	36	38	40	40
# of document types supported in ECM	(DEV)	248	254	275	275
# of documents supported in ECM	(DEV)	3.0 M	3.2 M	3.5 M	3.5 M
# of pages supported in ECM	(DEV)	7.4 M	8.8 M	8 M	8 M

PROGRAM DESCRIPTION:

Custom Applications Development and Support: Provide applications through the design, development, implementation, and on-going maintenance for custom developed applications to meet defined business requirements of County Offices and Departments.

COTS Application Management: Manage and provide COTS (Commercial Off-The Shelf) applications to meet defined business requirements of County Offices and Departments.

Data Management: Manage and provide access to and from County DB's (Databases) for internal or external consumption.

System Integration: Provide and maintain integrations/interfaces between hardware and/or software systems.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Complete Apps/Data work orders per SLA guidelines	% of work orders completed within SLA guidelines	90%	90%	90%	90%

ACTIVITY/SERVICE:	Communication Services	DEPT/PROG:	I.T.		
BUSINESS TYPE:	Foundation	RESIDENTS SERVED:	All Dept/Agency		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$317,160
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
# of quarterly phone bills		14	10	11	11
\$ of quarterly phone bills		22,736	20,761	23,000	23,000
# of cellular phone and data lines supported		327	350	350	350
# of quarterly cell phone bills		10	12	10	10
\$ of quarterly cell phone bills		22,234	4,918	20,000	20,000
# of VoIP phones supported		1,150	1,100	1,150	1,150
% of VoIP system uptime		100	100	100	100
# of e-mail accounts supported (County / Other)		732	743	750 / 0	751 / 0
GB's of e-mail data stored		2900GB	3400 GB	3.5 TB	3.5 TB

PROGRAM DESCRIPTION:

Telephone Service: Provide telephone service to County Offices and Departments to facilitate the performance of business functions.

E-mail: Maintain, secure, and operate the County's email system which allows the staff to communicate with the citizens, developers, businesses, other agencies and etc.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Complete Communication work orders per SLA guidelines	% of work orders completed within SLA guidelines	90%	92%	90%	90%

ACTIVITY/SERVICE:	GIS Services	DEPT/PROG:	I.T.		
BUSINESS TYPE:	Foundation	RESIDENTS SERVED:		All Dept/Agency	
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$317,160
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
# ArcGIS desktop users.		68	47	70	70
# Feature classes managed		1975	2215	2000	2000
# ArcServer and ArcReader applications managed		107	76	115	115

PROGRAM DESCRIPTION:

Geographic Information Systems: Develop, maintain, and provide GIS data services to County Offices and Departments. Support county business processes with application of GIS technology.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
# GIS applications publicly available		28	27	30	30

*TBD as outcomes are being developed for future reporting

ACTIVITY/SERVICE:	Infrastructure - Network Services		DEPT/PROG:	I.T. 14B	
BUSINESS TYPE:	Foundation		RESIDENTS SERVED:	All Dept/Agency	
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$396,450
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
# of network access devices supported		241	242	245	245
# of network ports supported		4,702	4,703	4,750	4,750
% of overall network up-time		99%	99%	99%	99%
% of Internet up-time		99%	99%	99%	99%
GB's of Internet traffic		350,000	425,000	300,000	300,001

PROGRAM DESCRIPTION:

Data Network: Provide LAN/WAN data network to include access to the leased-line and fiber networks that provide connectivity to remote facilities.

Internet Connectivity: Provide Internet access.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
% of network up-time	Keep % of network up-time > x%	99.0%	99.0%	99.0%	99.0%

ACTIVITY/SERVICE:	Infrastructure - User Services		DEPT/PROG:	I.T. 14B	
BUSINESS TYPE:	Foundation		RESIDENTS SERVED:	All Dept/Agency	
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$396,450
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
# of PC's		450	572	575	575
# of Laptops / Tablets		204	178	180	180
# of Printers/MFP's		165	160	160	160
# of Cameras		455	511	475	475
# of Remote Connected Users		300	450	300	300

PROGRAM DESCRIPTION:

User Infrastructure: Acquire, maintain, and support PC's, laptops, printers, displays, and assorted miscellaneous electronics.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Efficient use of technology.	Keep # of devices per employee <= 1.75	1.10	1.50	1.50	1.50

ACTIVITY/SERVICE:		Infrastructure - Server Services		DEPT/PROG:		I.T. 14B					
BUSINESS TYPE:		Foundation		RESIDENTS SERVED:		All Dept/Agency					
BOARD GOAL:		Performing Organization		FUND:		01 General		BUDGET:		\$396,450	
OUTPUTS				2020-21		2021-22		2022-23		2023-24	
				ACTUAL		ACTUAL		PROJECTED		PROJECTED	
% of storage consumed				71%		60%		80%		80%	
TB's of data stored				57TB		70TB		70TB		70TB	
% of video storage consumed				65%		60%		70%		70%	
TB's of video data stored				275TB		290TB		250TB		250TB	
% of server uptime				99%		99%		99%		99%	
# of physical servers				22		22		22		22	
# of virtual servers				195		198		180		180	

PROGRAM DESCRIPTION:

Servers: Maintain servers including Windows servers, file and print services, and application servers.

PERFORMANCE MEASUREMENT		2018-19 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
% server uptime	Keep server uptime >=95%	99%	99%	99%	99%

ACTIVITY/SERVICE: Open Records		DEPT/PROG: I.T. 14A, 14B			
BUSINESS TYPE: Foundation		RESIDENTS SERVED: All Requestors			
BOARD GOAL: Performing Organization		FUND: 01 General	BUDGET: \$28,833		
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
# Open Records requests	(DEV / GIS / INF)	3 / 13 / 7	3 / 7 / 7	3 / 18 / 7	3 / 18 / 7
# of Open Records requests fulfilled within SLA	(DEV / GIS / INF)	3 / 13 / 7	3 / 7 / 7	3 / 18 / 7	3 / 18 / 7
avg. time to complete Open Records requests (Days)	(DEV / GIS / INF)	3 / 1 / 7	2 / 0.5 / 2	2 / 2 / 2	3 / 2 / 2

PROGRAM DESCRIPTION:

Open Records Request Fulfillment: Provide open records data to Offices and Departments to fulfill citizen requests.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
# Open Records requests completed within 10 days.	% of Open Records requests closed within 10 days.	100%	100%	100%	100%
Avg. time to complete Open Records requests.	Average time to close Open Records requests <= x days.	< = 4 Days	< = 2 Days	< = 5 Days	< = 5 Days

ACTIVITY/SERVICE: Data Backup		DEPT/PROG: I.T.			
BUSINESS TYPE: Foundation		RESIDENTS SERVED: All Dept/Agency			
BOARD GOAL: Performing Organization		FUND: 01 General	BUDGET: \$252,286		
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
# of DB with maintenance plans	(DEV)	45	45	46	46
# data layers archived	(GIS)	1,975	2,215	2,000	2,000
# of backup jobs	(INF)	900	800	450	450
TB's of data backed up	(INF)	330TB	320TB	325TB	325TB
# of restore jobs	(INF)	43	22	20	21

PROGRAM DESCRIPTION:

Network Security: Maintain reliable technology service to County Offices and Departments.

Backup Data: Maintain backups of network stored data and restore data from these backups as required.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Complete Restore work order within SLA.	% of Restore requests completed within SLA.	100%	100%	100%	100%
Backup Databases to provide for Disaster Recovery.	% of databases on a backup schedule to provide for data recovery.	100%	100%	100%	100%

ACTIVITY/SERVICE:	Technology Support	DEPT/PROG:	I.T. 14B		
BUSINESS TYPE:	Foundation	RESIDENTS SERVED:	All Dept/Agency		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$288,326
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
# of after hours calls		262	48	50	51
avg. after hours response time (in minutes)		1 hr	60 min	30 min	31 min
# of work orders		1,962	734	425	426
avg. time to complete Trouble ticket request		30 min	1 hr	1 hr	1 hr

PROGRAM DESCRIPTION:

Emergency Support: Provide support for after hours, weekend, and holiday for technology related issues.

Help Desk and Tier Two Support: Provide end user Help Desk and Tier Two support during business hours for technology related issues.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Complete work orders per SLA guidelines	% of work orders completed within SLA.	90%	TBD	90%	90%
Respond to after hours/emergency requests within SLA.	% of after-hour support requests responded to within SLA	100%	100%	100%	100%

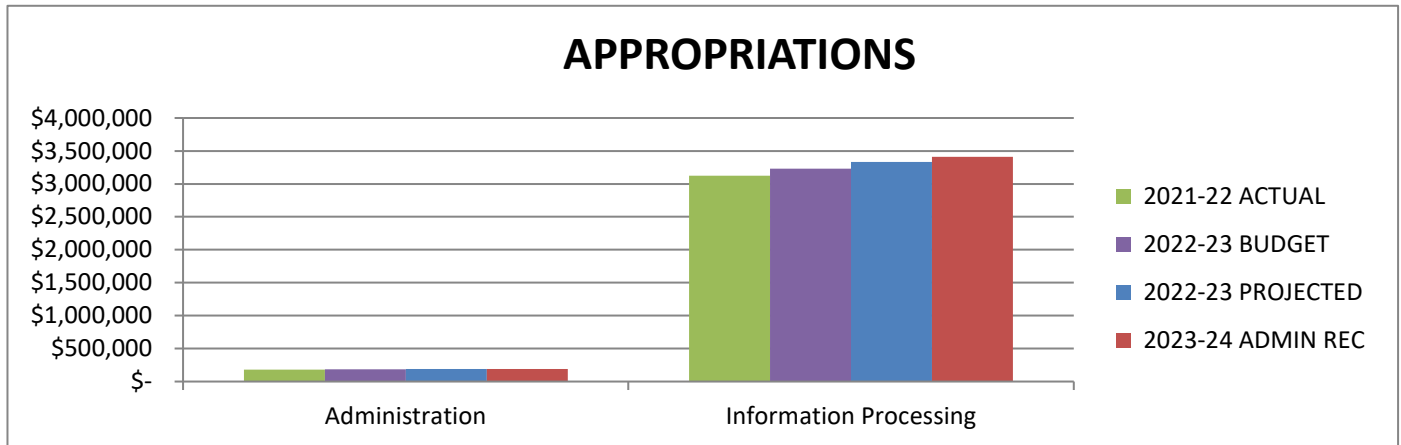
ACTIVITY/SERVICE: Web Services		DEPT/PROG: I.T. 14B		
BUSINESS TYPE: Foundation		RESIDENTS SERVED:		All Users
BOARD GOAL: Performing Organization		FUND: 01 General	BUDGET:	\$191,017
OUTPUTS	2020-21	2021-22	2022-23	2023-24
	ACTUAL	ACTUAL	PROJECTED	PROJECTED
Average # daily visits	38,171	44,789	45,000	45,000
Average # daily unique visitors	23,418	26,930	26,500	26,500
Average # daily page views	114,533	121,365	125,000	125,000
eGov # citizen request items	41	39	25	25
GovDelivery Subscribers	35,119	36,779	37,500	37,500
GovDelivery Subscriptions	63,971	69,621	70,000	70,000

PROGRAM DESCRIPTION:

Web Management: Provide web hosting and development to facilitate access to public record data and county services.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Respond to Citizen requests in a timely manner	Average time to respond to Citizen request from www.ScottCountyIowa.com.	0.84	1.41	< = 1 Days	< = 1 Days
GovDelivery - Bulletins Sent	To Improve outreach to constituents and gets more value out of the GovDelivery Service	481	1105	200	200
GovDelivery - Total Delivered	To Improve outreach to constituents and gets more value out of the GovDelivery Service	514,277	445,809	100,000	100,000
GovDelivery - Unique Email Opens	To Improve outreach to constituents and gets more value out of the GovDelivery Service	204,101 (39.8)%	136419 (30.8)	25%	25%

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: IT Administration (14.1000)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
37-N Information Technology Director		1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS		1.00	1.00	1.00	1.00	1.00	1.00
REVENUE SUMMARY:							
Charges for Services		\$ 1,692	\$ 9,928	\$ -	\$ -	\$ -	\$ -
Miscellaneous		52,031	27,203	4,563	4,563	4,563	4,563
TOTAL REVENUES		\$ 53,723	\$ 37,131	\$ 4,563	\$ 4,563	\$ 4,563	\$ 4,563
APPROPRIATION SUMMARY:							
Salaries		\$ 126,679	\$ 129,519	\$ 133,405	\$ 134,734	\$ 136,877	\$ 136,877
Benefits		45,428	46,792	48,862	48,022	49,278	49,278
Purchase Services & Expenses		-	2,270	5,300	5,300	5,300	5,300
Supplies & Materials		654	1,098	300	300	300	300
TOTAL APPROPRIATIONS		\$ 172,761	\$ 179,679	\$ 187,867	\$ 188,356	\$ 191,755	\$ 191,755



ANALYSIS

FY24 non-salary costs for this program remain unchanged from FY23.

There are no capital, personnel or vehicle requests for this program for FY24.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-2	
PROGRAM: Information Technology (14.1401)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC	
AUTHORIZED POSITIONS:								
34-N GIS Manager		1.00	1.00	1.00	1.00	1.00	1.00	
34-N Programmer/Analyst Manager		1.00	1.00	1.00	1.00	1.00	1.00	
32-N Network Infrastructure Manager		1.00	1.00	1.00	1.00	1.00	1.00	
31-N Webmaster		1.00	1.00	1.00	1.00	1.00	1.00	
31-N Senior Programmer/Analyst		1.00	1.00	1.00	1.00	1.00	1.00	
31-N Information Security Analyst		1.00	1.00	1.00	1.00	1.00	1.00	
28-N Programmer/Analyst		1.00	1.00	1.00	1.00	1.00	1.00	
28-N Network Systems Administrator Public Safety		5.00	5.00	5.00	5.00	5.00	5.00	
28-N Network System Specialist Public Safety		-	-	-	1.00	1.00	1.00	
27-N Technology Systems Specialist Public Safety		1.00	1.00	1.00	-	-	-	
27-N GIS Analyst		1.00	1.00	1.00	1.00	1.00	1.00	
21-N Desktop Support Technician		2.00	2.00	2.00	2.00	2.00	2.00	
TOTAL POSITIONS		16.00	16.00	16.00	16.00	16.00	16.00	
REVENUE SUMMARY:								
Intergovernmental	\$	224,200	\$	213,079	\$	221,000	\$	221,000
Charges for Services		25,853		18,165		30,000		30,000
Miscellaneous		4,373		5,149		6,000		6,000
TOTAL REVENUES	\$	254,426	\$	236,393	\$	257,000	\$	257,000
APPROPRIATION SUMMARY:								
Salaries	\$	1,198,838	\$	1,293,825	\$	1,334,903	\$	1,348,969
Benefits		478,767		493,287		573,822		573,822
Capital Outlay		-		2,506		6,000		6,000
Purchase Services & Expenses		1,141,352		1,321,348		1,300,000		1,391,000
Supplies & Materials		16,910		11,638		15,500		15,500
TOTAL APPROPRIATIONS	\$	2,835,867	\$	3,122,605	\$	3,230,225	\$	3,335,291
ANALYSIS								
FY24 revenues for this program remain unchanged from FY23.								
FY24 Purchase Services & Expenses budget increase is related to increased pricing of computer software maintenance and service contracts as well as increased telephone connections within the County.								

Non-Departmental Fleet

Angela K. Kersten, County Engineer



MISSION STATEMENT: To provide safe and serviceable vehicles at the most economical way to internal county customers

ACTIVITY/SERVICE:	Fleet Services	DEPT/PROG:	NonDept/Fleet 2304		
BUSINESS TYPE:	Foundation	RESIDENTS SERVED:	Internal Vehicle Maintenance		
BOARD GOAL:	Financially Responsible	FUND:	01 General	BUDGET:	\$121,400
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Vehicle Replacement-Excluding Conservation		\$1,160,949	\$541,953	\$1,800,000	\$1,595,000
Vehicle downtime less than 24 hours		97%	94%	95%	95%
Average time for service Non-secondary Roads Vehicles		37 Minutes	30 Minutes	45 Minutes	45 Minutes
Average time for Service Secondary Roads Equipment		146 Minutes	98 Minutes	240 Minutes	240 Minutes

PROGRAM DESCRIPTION:

To provide modern, functional and dependable vehicles in a ready state so that Scott County citizens needs are met with the least cost and without interruption.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
To maintain high levels of service to Scott County vehicles	Service within 10% of manufacture's recommended hours or miles	100%	97%	95%	95%
To provide time sensitive mobile repairs	Respond to all mobile calls within 1 hr.	100%	97%	95%	95%
To provide customers timely servicing or repairs	Begin repairs within 10 minutes of show time	100%	100%	95%	95%
To provide communications to customers that servicing or repairs are complete	Contact customer within 10 minutes of completion.	99%	100%	95%	95%

ACTIVITY/SERVICE:	ARPA	DEPT/PROG:	Non-Dept		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	114 ARPA	BUDGET:	\$1,086,510
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
ARPA Dollars Expended		\$ -	\$ 1,103,596	\$ 15,203,328	\$ 14,811,510

PROGRAM DESCRIPTION:

The American Rescue Plan Act (ARPA) provides immediate funding for Scott County projects that meet federal guidelines addressing the broad range of public health and negative economic challenges caused or exacerbated by the COVID-19 emergency. There are four major categories of eligible uses. 1.) Public sector revenue. 2.) Public health and economic response. 3.) Premium pay for essential workers. 4.) Water, sewer and broadband infrastructure.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Administration Center Air Supply Project	To upgrade air supply unit within the six-story building which serves 200+ people on a daily basis.	\$0	\$0	\$2,850,000	\$150,000
Mt Joy Sewer Project	This project addresses storm water collection and transfer within unincorporated Scott County.	\$0	\$0	\$0	\$5,000,000
Park View Storm Sewer Project	This project addresses storm water collection and distribution within unincorporated Scott County	\$0	\$0	\$0	\$5,000,000
West Locust Sewer Project	Project is to subgrant amount to the City of Davenport for centralized wastewater collection and conveyance.	\$0	\$0	\$0	\$1,600,000
Scott County Parks Wastewater Collection Project	Address wastewater collection and distribution within Scott County Parks.	\$0	\$0	\$400,000	\$800,000
Conservation Trail System Project	Strong healthy communities, neighborhood features that promote health and safety	\$0	\$0	\$400,000	\$800,000
Salvation Army-Shelter to Stability Project and HHSI-Supportive Housing Project	Rapid Re-housing approach for shelter, housing, support service and administrative services.	\$0	\$1,103,596	\$1,928,328	\$1,086,510
Capital Investment in Jail Modification COVID needs Project	For modifications in congregate facility at the Scott County Jail.	\$0	\$0	\$0	\$0
Coop COG Project	Continuity of general government operations and continuity of government dedicated space.	\$0	\$0	\$3,750,000	\$0
Scott County Tourism Project	Aid to the Tourism industry within Scott County	\$0	\$0	\$0	\$0
General Capital Projects	Utilize the lost revenue provision to contribute to capital projects of general government services.	\$0	\$0	\$5,875,000	\$375,000

ACTIVITY/SERVICE:	Opioid	DEPT/PROG:	Non-Dept	
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVED:	All Residents	
BOARD GOAL:	Great Place to Live	FUND:	116 Opioid	BUDGET: \$300,000
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED
		2023-24 PROJECTED		
Program Development		0	0	1

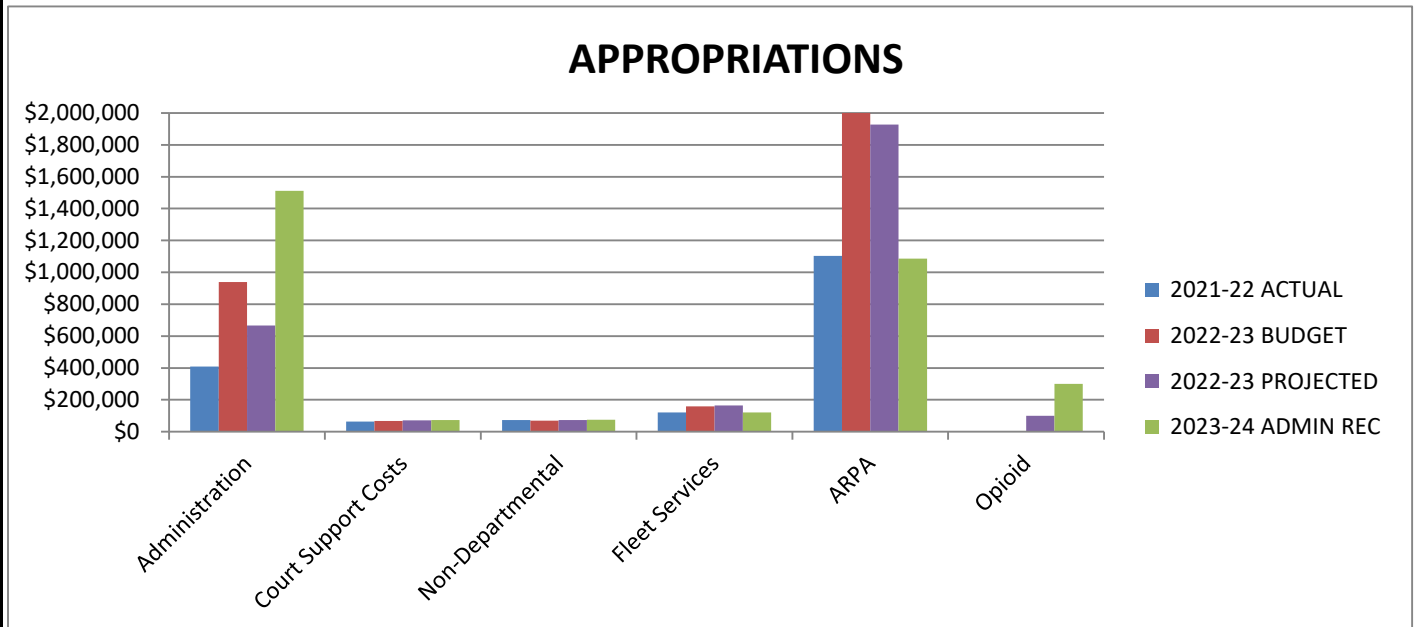
PROGRAM DESCRIPTION:

To support activities to remediate the opioid crisis and treat or mitigate opioid use disorder and related disorders through prevention, harm reduction, treatment and recovery services.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
To develop Opioid eligible programming by June 30, 2023.	Resources received will be applied to programming guided by the national settlement standards	N/A	N/A	1 Program Developed \$100,000	1 Program Developed \$300,000

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Non-Departmental 23 (1000)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
38-N Ambulance Director	-	-	-	-	1.00	1.00
TOTAL POSITIONS	-	-	-	-	1.00	1.00

REVENUE SUMMARY:						
Intergovernmental	\$ 3,877,919	\$ 1,107,327	\$ 168,050	\$ 895,789	\$ 168,325	\$ 168,325
Use of Money and Property	-	-	-	-	-	-
Miscellaneous	132,909	139,802	82,000	90,200	90,200	90,200
TOTAL REVENUES	\$ 4,010,828	\$ 1,247,130	\$ 250,050	\$ 985,989	\$ 258,525	\$ 258,525
APPROPRIATION SUMMARY:						
Salaries	\$ 7,061	\$ (2,211)	\$ 220,000	\$ 163,000	\$ 512,000	\$ 449,352
Benefits	-	-	-	26,500	44,137	44,137
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	1,938,510	410,909	718,450	666,700	1,567,517	1,677,687
Supplies & Materials	-	-	500	-	-	-
TOTAL APPROPRIATIONS	\$ 1,945,571	\$ 408,697	\$ 938,950	\$ 856,200	\$ 2,123,654	\$ 2,171,176



ANALYSIS
<p>The Non-Department budget is to hold compensation for a new ambulance director to lead the yet to be created MEDIC Ambulance department. Additionally appropriations are set aside for the new department for ambulance services, strategic plan goals, and separation compensation.</p> <p>Additionally, there was a reduction in contingency expenditures for separation compensation and budgetary balancing.</p>

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24		
PROGRAM: Non-Departmental Court Support 2302		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC		
AUTHORIZED POSITIONS:									
TOTAL POSITIONS		-	-	-	-	-	-		
REVENUE SUMMARY:									
Intergovernmental	\$	-	\$	-	\$	-	\$	-	
Charges for Services		81,355		85,539		88,000		88,000	
Miscellaneous		4,795		2,830		3,000		3,000	
TOTAL REVENUES		\$	86,150	\$	88,369	\$	91,000	\$	91,000
APPROPRIATION SUMMARY:									
Salaries	\$	-	\$	-	\$	-	\$	-	-
Benefits		-		-		-		-	-
Capital Outlay		-		-		-		-	-
Purchase Services & Expenses		56,906		63,144		70,500		73,500	
Supplies & Materials		-		-		-		-	-
TOTAL APPROPRIATIONS		\$	56,906	\$	63,144	\$	70,500	\$	73,500
ANALYSIS									
The Court Support program is budgeted for minimal inflationary increases in revenues and expenditures.									

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Non-Dept Fleet 2304		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
Fleet Manager		0.40	0.40	0.40	0.40	0.40	0.40
TOTAL POSITIONS		0.40	0.40	0.40	0.40	0.40	0.40
REVENUE SUMMARY:							
Charges for Services	\$	1,623	\$ 2,779	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
		-	-				
TOTAL REVENUES	\$	1,623	\$ 2,779	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
APPROPRIATION SUMMARY:							
Salaries	\$	-	\$ 15,028	27,683	28,000	\$ -	-
Benefits		-	3,534	15,530	15,530	400	400
Purchase Services & Expenses		103,104	105,363	112,000	117,000	117,500	117,500
Supplies & Materials		(3,541)	(3,583)	3,500	3,500	3,500	3,500
TOTAL APPROPRIATIONS	\$	99,563	\$ 120,342	\$ 158,713	\$ 164,030	\$ 121,400	\$ 121,400
ANALYSIS							
Fleet service costs are projected to increase due to inflationary costs. Salaries and Benefits are budgeted within general non-departmental costs while the fleet manager position is evaluated.							

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Non-Dept ARPA 114.23		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
TOTAL POSITIONS		-	-	-	-	-	-
REVENUE SUMMARY:							
Intergovernmental	\$	-	\$ 1,103,596	\$ 16,550,000	\$ 15,203,238	\$ 14,811,510	\$ 14,811,510
Charges for Services		-	-	-	-	-	-
Miscellaneous		-	-	-	-	-	-
TOTAL REVENUES		\$	- \$ 1,103,596	\$ 16,550,000	\$ 15,203,238	\$ 14,811,510	\$ 14,811,510
APPROPRIATION SUMMARY:							
Salaries	\$	-	\$	-	\$	-	\$
Benefits		-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-
Purchase Services & Expenses		-	1,103,596	3,000,000	1,928,328	1,086,510	1,086,510
Supplies & Materials		-	-	-	-	-	-
Transfers Outs		-	-				
TOTAL APPROPRIATIONS		\$	- \$ 1,103,596	\$ 3,000,000	\$ 1,928,328	\$ 1,086,510	\$ 1,086,510
Transfers...							
ANALYSIS							
The program area is used to recognize ARPA revenues as incurred. Most program expenditures are appropriated within capital projects funds or Secondary Roads. The revenue is restricted to its own fund for funding services.							

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Non-Dept Opioid Settlement 116.23.(1000)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							

Planning and Development

Chris Mathias, Director



MISSION STATEMENT: To provide professional planning, development and technical assistance to the Board of Supervisors, the Planning and Zoning Commission and the Zoning Board of Adjustment in order to draft, review and adopt land use policies and regulations that guide and control the growth of Scott County by balancing the need to identify areas appropriate for development with the need to preserve productive farm land and protect farming operations and also to fairly enforce County building, subdivision and zoning codes for the protection of the public health, safety and welfare of Scott County citizens by efficiently and effectively interpreting and implementing the regulations.

ACTIVITY/SERVICE:	Planning & Development Administration		DEPARTMENT:	P & D 25A	
BUSINESS TYPE:	Quality of Life		RESIDENTS SERVED:	Entire County	
BOARD GOAL:	Economic Growth	FUND:	01 General	BUDGET:	\$58,107
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Appropriations expended		\$ 538,292	\$474,333	\$ 535,108	\$ 581,069
Revenues received		\$ 375,765	\$329,943	\$ 292,720	\$ 294,720

PROGRAM DESCRIPTION:

Administration of the Planning and Development Departments duties and budget. Prepare, review and update the Scott County Comprehensive Plan as recommended by the Planning and Zoning Commission.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Maintain expenditures within approved budget	To expend less than 100% of approved budget expenditures	98%	88%	95%	95%
Implementation of adopted County Comprehensive Plan	Land use regulations adopted and determinations made in compliance with County Comprehensive Plan	100%	100%	100%	100%
Maximize budgeted revenue	To retain 100% of the projected revenue	127%	88%	100%	100%

ACTIVITY/SERVICE:	Building Inspection/code enforcement	DEPARTMENT:	P & D 25B	
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVED:	Unincor/28ECities	
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET: \$425,693
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED
				2023-24 PROJECTED
Total number of building permits issued		1,522	1,298	1,000
Total number of new house permits issued		74	66	70
Total number of inspections completed		3,662	3,771	2,500

PROGRAM DESCRIPTION:

Review building permit applications, issue building permits, enforce building codes, and complete building inspections. Review building code edition updates.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Review and issue building permit applications within five working days of application	All permits are issued within five working days of application	1,522	1298	1000	1300
Review and issue building permit applications for new houses within five working days of application	All new house permits are issued within five working days of application	74	66	75	70
Complete inspection requests within two days of request	All inspections are completed within two days of request	3,662	3,771	2,500	3,200

ACTIVITY/SERVICE:	Zoning and Subdivision Code Enforcement	DEPARTMENT:	P & D 25B	
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVED:	Unincorp Areas	
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET: \$69,728
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED
				2023-24 PROJECTED
Review of Zoning applications		7	6	10
Review of Subdivision applications		5	4	10
Review Plats of Survey		48	19	50
Review Board of Adjustment applications		1	5	10

PROGRAM DESCRIPTION:

Review zoning and subdivision applications, interpret and enforce zoning and subdivision codes.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Review and present Planning and Zoning Commission applications	All applications are reviewed in compliance with Scott County Zoning & Subdivision Ordinances	14	10	20	20
Review and present Zoning Board of Adjustment applications	All applications are reviewed in compliance with Scott County Zoning Ordinance	1	5	10	10
Investigate zoning violation complaints and determine appropriate enforcement action in timely manner	% of complaints investigated within three days of receipt	95%	95%	90%	95%

ACTIVITY/SERVICE:	Floodplain Administration	DEPARTMENT:	P & D 25B	
BUSINESS TYPE:	Core	RESIDENTS SERVED:	Uninco/28ECities	
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET: \$5,810
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED
		2023-24 PROJECTED		
Number of Floodplain permits issued		5	6	10

PROGRAM DESCRIPTION:

Review and issue floodplain development permit applications and enforce floodplain regulations. Review floodplain map updates.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Review and issue floodplain development permit applications for unincorporated areas of the County	Permits are issued in compliance with floodplain development regulations	5	6	10	10

ACTIVITY/SERVICE:	E-911 Addressing Administration	DEPARTMENT:	P & D 25B	
BUSINESS TYPE:	Core	RESIDENTS SERVED:	Unincorp Areas	
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET: \$5,810
OUTPUTS		2020-21	2021-22	2022-23
		ACTUAL	ACTUAL	PROJECTED
Number of new addresses issued		14	17	40

PROGRAM DESCRIPTION:

Review and assign addresses to rural properties, notify Sheriff's Dispatch office and utilities. Enforce provisions of County E-911 addressing code.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Correct assignment of addresses for property in unincorporated Scott County	Addresses issued are in compliance with E-911 Addressing Ordinance	14	17	40	40

ACTIVITY/SERVICE:	Tax Deed Administration	DEPARTMENT:	P & D 25A		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	Entire County		
BOARD GOAL:	Financially Responsible	FUND:	01 General	BUDGET:	\$12,026
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of Tax Deed taken		0	6	25	80
Number of Tax Deeds disposed of		0	6	0	80

PROGRAM DESCRIPTION:

Research titles of County Tax Deed properties. Dispose of County Tax Deed properties in accordance with adopted County policy.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Tax Certificate delivered from County Treasurer	Review of title of tax certificate properties held by Scott County	0	6	25	80
Hold Tax Deed Auction	Number of County tax deed properties disposed of	0	6	5	80

ACTIVITY/SERVICE:	Housing	DEPARTMENT:	P & D 25A		
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVED:	Entire County		
BOARD GOAL:	Economic Growth	FUND:	01 General	BUDGET:	\$1,917
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Amount of funding for housing in Scott County		\$ 496,789	\$ 365,475	\$ 1,100,000	\$ 792,226
Number of units assisted with Housing Council funding		524	935	350	458

PROGRAM DESCRIPTION:

Participation and staff support with Quad Cities Housing Cluster and Scott County Housing Council.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Scott County Housing Council funds granted for housing related projects	Amount of funds granted for housing development projects in Scott County	\$ 496,789	\$ 365,475	\$ 1,100,000	\$ 792,226
Housing units developed or inhabited with Housing Council assistance	Number of housing units	524	935	350	458
Housing units constructed or rehabilitated and leveraged by funding from Scott County Housing Council	Amount of funds leveraged by Scott County Housing Council	\$ 676,789	\$ 728,200	\$ 2,825,000	\$ 1,584,452

ACTIVITY/SERVICE:	Riverfront Council	DEPARTMENT:	P & D 25A		
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVED:	Entire County		
BOARD GOAL:	Great Place to Live	FUND:	01 General	BUDGET:	\$1,917
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Quad Citywide coordination of riverfront projects		4	4	4	4

PROGRAM DESCRIPTION:

Participation and staff support with Quad Cities Riverfront Council.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Attend meetings of the Riverfront Council	Quad Citywide coordination of riverfront projects	4	4	4	4

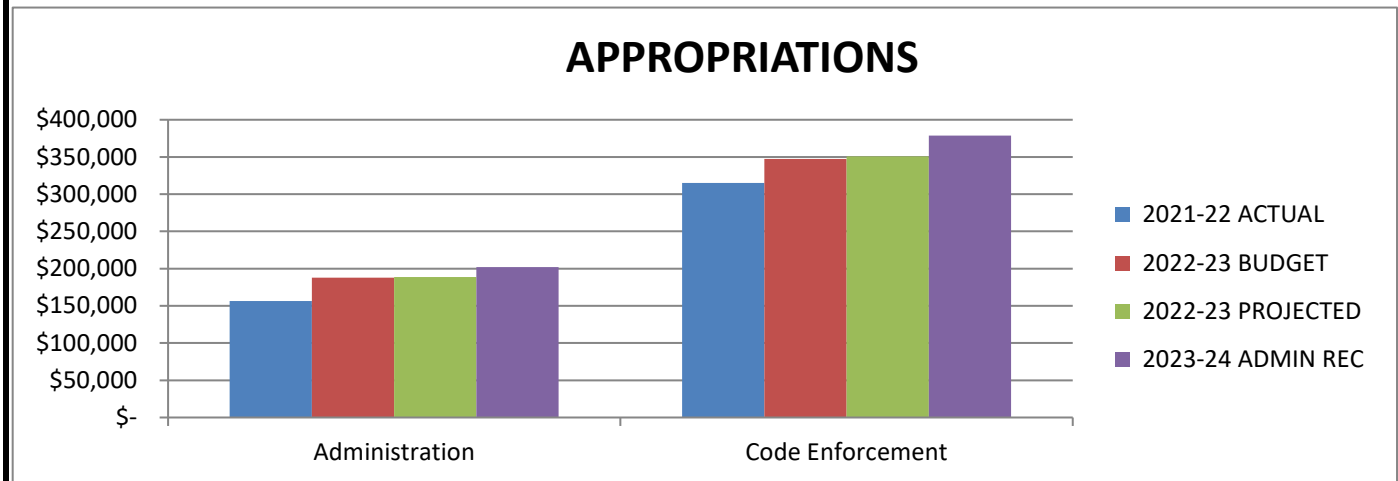
FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Planning & Development Admin (25.1000)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
35-N Planning & Development Director	0.60	0.60	0.60	0.60	0.60	0.60
26-AFSCME Sr. Building Inspector	-	-	-	-	0.10	0.10
24-AFSCME Building Inspector	0.10	0.10	0.10	0.10	-	-
24-N Planning & Development Specialist	0.25	0.25	0.25	0.25	0.25	0.25
18-N Senior Office Assistant	0.50	0.50	0.50	0.50	0.50	0.50
Z Planning Intern	0.25	0.25	0.25	0.25	0.25	0.25
TOTAL POSITIONS	1.70	1.70	1.70	1.70	1.70	1.70

REVENUE SUMMARY:

Intergovernmental	\$ (118)	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Fixed Assets	-	-	-	-	-	-
TOTAL REVENUES	\$ (118)	\$ -	\$ -	\$ -	\$ -	\$ -

APPROPRIATION SUMMARY:

Salaries	\$ 124,022	\$ 97,639	\$ 108,213	\$ 109,287	\$ 113,548	\$ 113,548
Benefits	40,972	39,223	42,545	42,545	48,030	48,030
Purchase Services & Expenses	54,359	16,267	35,100	34,950	38,600	38,600
Supplies & Materials	2,979	3,426	2,000	2,000	2,000	2,000
TOTAL APPROPRIATIONS	\$ 222,332	\$ 156,555	\$ 187,858	\$ 188,782	\$ 202,178	\$ 202,178



ANALYSIS

FY24 Expenses:

Requesting a \$3,500 increase in Contribution to Agencies for the Partners of Scott County Watersheds so they can conduct more water quality testing. These tests are very expensive due to shipping costs.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Code Enforcement (2501 & 2502)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
35-N Planning & Development Director		0.40	0.40	0.40	0.40	0.40	0.40
26-AFSCME Sr. Building Inspector		-	-	-	-	0.90	0.90
24-AFSCME Building Inspector		1.90	1.90	1.90	1.90	1.00	1.00
24-N Planning & Development Specialist		0.75	0.75	0.75	0.75	0.75	0.75
18-N Senior Office Assistant		0.50	0.50	0.50	0.50	0.50	0.50
Z Enforcement Officer		-	-	-	-	-	-
TOTAL POSITIONS		3.55	3.55	3.55	3.55	3.55	3.55
REVENUE SUMMARY:							
Intergovernmental	\$	7,738	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Licenses and Permits		365,511	328,824	276,620	296,690	279,120	279,120
Charges for Services		2,635	1,120	3,600	1,750	3,100	3,100
Other Financing Sources		-	-	10,000	10,000	10,000	10,000
TOTAL REVENUES	\$	375,884	\$ 329,944	\$ 292,720	\$ 310,940	\$ 294,720	\$ 294,720
APPROPRIATION SUMMARY:							
Salaries	\$	228,058	\$ 213,440	\$ 225,903	\$ 228,173	\$ 224,106	\$ 224,106
Benefits		87,388	88,875	96,347	96,347	99,085	99,085
Purchase Services & Expenses		11,201	10,485	23,800	22,950	52,300	52,300
Supplies & Materials		1,645	2,325	1,200	3,400	3,400	3,400
TOTAL APPROPRIATIONS	\$	328,292	\$ 315,125	\$ 347,250	\$ 350,870	\$ 378,891	\$ 378,891
ANALYSIS							
<p>FY24 Expenses: Requesting a \$20,000 increase in Commercial Services and a \$8,000 increase in Professional Services for the Tax Deed Disposal Process. We have a backlog of properties from 2014 that were never disposed of. In order to dispose of these properties we will need to pay more for title research and other related expenses.</p> <p>FY24 Revenues: We are still predicting a lower amount of building permit revenues when compared to years prior to 2023. Interest rates continue to rise and inflation continues to be an issue. There are supply chain issues which affect building material availability and pricing. FY22 building permit revenue was \$293,000 and we're projecting \$275,000 for FY24.</p>							

Recorder's Office

Rita Vargas, Recorder



MISSION STATEMENT: To serve the citizens of Scott County by working with the state and federal agencies to establish policies and procedures that assure reliable information, encourage good public relations, commitment to quality, open mindedness, recognition of achievement, a diligent environment, equality of service and responsible record retention. -RECORDER-

ACTIVITY/SERVICE:	Administration	DEPARTMENT:	Recorder 26	ADMIN
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents	
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET: \$206,474
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED
Total Department Appropriations		\$783,007	\$814,571	\$939,619

PROGRAM DESCRIPTION:

Record official records of documents effecting title to real estate, maintain a military and tax lien index. Issue recreational vehicle license, titles and liens. Issue hunting and fishing license. Issue certified copies of birth, death and marriage. Report and submit correct fees collected to the appropriate state agencies by the 10th of the month.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Ensure the staff is updated on changes and procedures set by Iowa Code or Administrative Rules from state and federal agencies.	Meet with staff quarterly or as needed to openly discuss changes and recommended solutions.	5	7	4	4
Cross train staff in all core services	Allow adequate staffing in all core service department to ensure timely processing and improved customer service	75%	75%	100%	100%

ACTIVITY/SERVICE:	Real Estate & DNR Records	DEPARTMENT:	Recorder 26B		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$502,598
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of real estate documents recorded		45,358	40,137	35,000	35,000
Number of electronic recordings submitted		22,667	21,149	17,000	19,250
Number of transfer tax transactions processed		3,202	4,363	3,500	3,000
% of real estate docs electronically submitted		50%	53%	49%	55%
Conservation license & recreation registration		4,523	11,328	5,000	5,000

NOTE: Boat registration renewal occur every three years.

PROGRAM DESCRIPTION:

Maintain official records of documents effecting title to real estate and other important documents. Issue conservation license's titles, liens and permits.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Ensure all real estate documents presented for recording are placed on record the same day and correct fee is collected.	Information is available for public viewing within 24 hrs of indexing and scanning and the fees are deposited with Treasurer.	100%	100%	100%	100%
Ensure all real estate documents electronically submitted for recording are placed on record with in 48 hrs and the correct fee is collected.	Information is available for public viewing within 24 hrs of indexing	100%	100%	100%	100%
Digitize real estate documents recorded between 1971-1988	Allow the public to access documents electronically from our website anytime.	75%	75%	75%	100%
Ensure timely processing of all requests for ATV, ORV, Snowmobile, and boat registrations and titles. Execute hunting/fishing licenses received via mail/counter	If received before 4pm, process all DNR requests the same day	100%	100%	100%	100%
Ensure accuracy in all DNR licensing and reporting.	Collect correct fees from customers. Provide accurate monthly fees and reports to Iowa Department of Revenue	100%	100%	100%	100%
Ensure all renewals submitted electronically are processed timely	If received before 4pm, process all DNR requests the same day				100%

ACTIVITY/SERVICE:	Vital Records	DEPARTMENT:	Recorder 26D		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$200,165
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of certified copies requested		0	18,343	13,000	15,000
Number of Marriage applications processed		0	912	1,000	1,000

PROGRAM DESCRIPTION:

Maintain official records of birth, death and marriage certificates. Issue marriage licenses.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Accept Marriage Applications in person or via mail. These are entered into the database the same day as received .	Immediately process and issue the Marriage Certificate. This eliminates the customer having to return in 3 days to pick up certificate.	N/A	100%	100%	100%
Ensure timely processing of funeral home certified copy requests	If received prior to 4pm, process funeral home requests same day they are received.	N/A	100%	100%	100%
Ensure timely processing of certified copy requests for the public	If received prior to 4pm, process vital record requests same day they are received.	N/A	100%	100%	100%

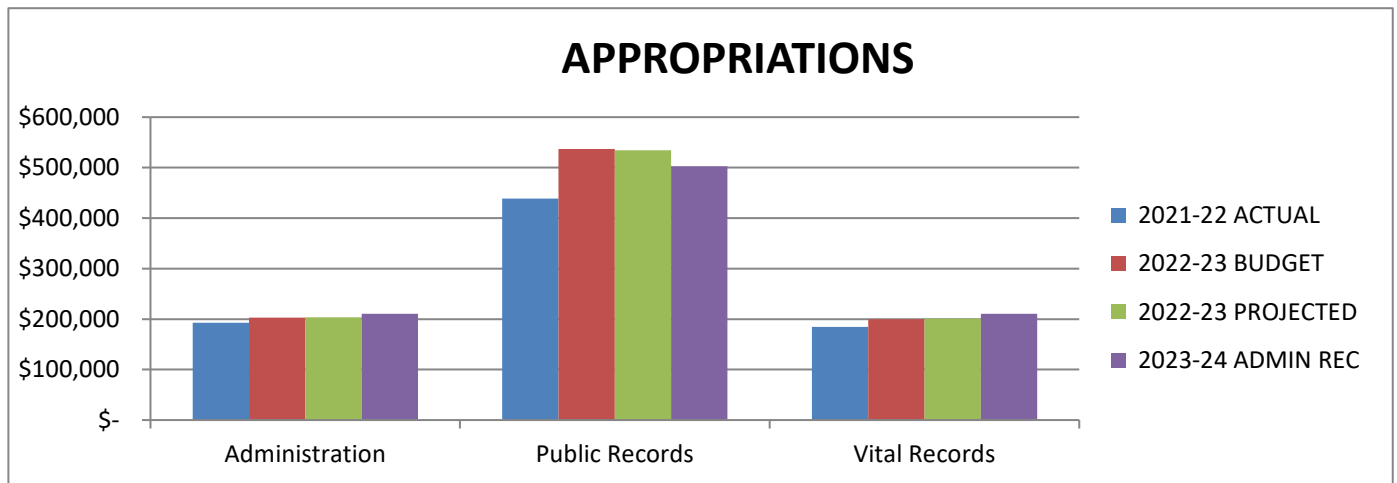
ACTIVITY/SERVICE:	Passports	DEPARTMENT:		
BUSINESS TYPE:	Community Add On	RESIDENTS SERVED:		All Residents
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET: \$10,535
OUTPUTS		2020-21	2021-22	2022-23
		ACTUAL	ACTUAL	PROJECTED
Number of Passports Processed		0	311	400
Number of passport photos processed		0	225	150

PROGRAM DESCRIPTION:

Execute passport applications and ensure they are in compliance with the guidelines provided by the U.S. Department of State. Provide passport photo services to new and renewing passport customers.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Ensure all customers passport applications are properly executed the same day the customers submits the paperwork	If received before 2:00pm, the completed applications and transmittal sheet are mailed to the U.S. Department of State the same day	N/A	100%	100%	100%
Ensure all passport applications are received at the passport processing facility	Track each passport transmittal daily to ensure it was received by the appropriate facility. Troubleshoot any errors with local post office and passport facility.	N/A	100%	100%	100%
Offer passport photo services	Allow passport customers one stop by executing passports and providing passport photo services to new and renewing passport customers.	N/A	100%	100%	100%

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24					
PROGRAM: Recorder Administration (26.1000)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC					
AUTHORIZED POSITIONS:												
X Recorder		1.00	1.00	1.00	1.00	1.00	1.00					
33-N Office Administrator		0.50	0.50	0.50	0.50	0.50	0.50					
		-	-									
TOTAL POSITIONS		1.50	1.50	1.50	1.50	1.50	1.50					
REVENUE SUMMARY:												
Charges for Services	\$	-	\$	-	\$	-	\$	-				
Use of Money & Property		-	-	-	-	-	-	-				
Miscellaneous		274	-	150	150	150	150	150				
TOTAL REVENUES	\$	274	\$	-	\$	150	\$	150				
APPROPRIATION SUMMARY:												
Salaries	\$	125,781	\$	131,597	\$	137,470	\$	137,877	\$	142,970	\$	139,593
Benefits		54,697		57,306		60,828		60,828		60,859		60,281
Purchase Services & Expenses		640		3,375		1,725		1,725		3,600		3,600
Supplies & Materials		3,567		581		3,000		3,000		3,000		3,000
TOTAL APPROPRIATIONS	\$	184,685	\$	192,859	\$	203,023	\$	203,430	\$	210,429	\$	206,474



ANALYSIS

Purchase Services & Expenses increased for FY24 due to increased travel costs associated with training and conferences. The department reallocated dollars from 2601 to 1000.

Compensation board recommendations for FY24 were reduced and elected official salaries and benefit costs reflect that valuation.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Public Records (26.2601/2602)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
Y Second Deputy		1.00	1.00	1.00	1.00	-	-
33-N Office Administrator		0.50	0.50	0.50	0.50	0.50	0.50
26-N Passport & Licensing Supervisor		-	-	-	-	1.00	1.00
19-AFSCME Real Estate Specialist		1.00	1.00	1.00	1.00	1.00	1.00
19-AFSCME Licensing Specialist		1.00	1.00	1.00	1.00	1.00	1.00
17-AFSCME Multi-Service Clerk		3.16	3.16	3.16	3.16	3.16	3.16
TOTAL POSITIONS		6.66	6.66	6.66	6.66	6.66	6.66
REVENUE SUMMARY:							
Charges for Services	\$ 1,461,711	\$ 1,319,065	\$ 995,000	\$ 895,000	\$ 947,000	\$ 947,000	
Use of Money & Property	260	32	2,200	1,700	900	900	
Miscellaneous	2,378	1,852	2,000	2,000	2,000	2,000	
TOTAL REVENUES	\$ 1,464,349	\$ 1,320,948	\$ 999,200	\$ 898,700	\$ 949,900	\$ 949,900	
APPROPRIATION SUMMARY:							
Salaries	\$ 285,578	\$ 284,719	\$ 344,709	\$ 342,072	\$ 334,686	\$ 334,686	
Benefits	140,806	148,505	180,590	180,590	158,212	158,212	
Purchase Services & Expenses	1,570	2,911	5,325	5,575	3,600	3,600	
Supplies & Materials	1,348	2,365	6,100	6,100	6,100	6,100	
TOTAL APPROPRIATIONS	\$ 429,302	\$ 438,501	\$ 536,724	\$ 534,337	\$ 502,598	\$ 502,598	
ANALYSIS							
No increase in authorized positions, however we are wanting to reclassify the Deputy Recorder position to Passport and Licensing Supervisor							
Adjusted Charges for Services for FY23 and FY24 due to a decrease in recordings, likely due to the high mortgage interest rates.							
Purchase Services and Expenses decreased because the department moved some \$\$ to department 1000.							

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Vital Records (2603)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
19-AFSCME Vital Records Specialist		1.00	1.00	1.00	1.00	1.00	1.00
17-AFSCME Multi-Service Clerk		1.34	1.34	1.34	1.34	1.34	1.34
TOTAL POSITIONS		2.34	2.34	2.34	2.34	2.34	2.34
REVENUE SUMMARY:							
Charges for Services		\$ 60,072	\$ 82,364	\$ 68,000	\$ 85,000	\$ 95,000	\$ 95,000
TOTAL REVENUES		\$ 60,072	\$ 82,364	\$ 68,000	\$ 85,000	\$ 95,000	\$ 95,000
APPROPRIATION SUMMARY:							
Salaries		\$ 106,997	\$ 114,697	\$ 125,232	\$ 126,544	\$ 129,598	\$ 129,598
Benefits		60,336	65,610	71,640	71,640	78,102	78,102
Purchase Services & Expenses		-	-	-	-	-	-
Supplies & Materials		1,739	4,157	3,000	3,000	3,000	3,000
TOTAL APPROPRIATIONS		\$ 169,072	\$ 184,463	\$ 199,872	\$ 201,184	\$ 210,700	\$ 210,700
ANALYSIS							
Charges for Services saw a small increase for FY24. The department increased potential revenue for passports.							

Secondary Roads

Angie Kersten, County Engineer



MISSION STATEMENT: To maintain Scott County Roads and Bridges in a safe, efficient, and economical manner and to construct new roads and bridges in the same safe, efficient and economical manner.

ACTIVITY/SERVICE:	Administration	DEPT/PROG:	Secondary Roads		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	13 Sec Rds	BUDGET:	\$381,000
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Resident Contacts		595	1050	1000	1000
Permits		459	301	500	500

PROGRAM DESCRIPTION:

To provide equal, fair and courteous service for all citizens of Scott County by being accessible, accommodating and responding to the needs of the public by following established policies and procedures.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
To be responsive to residents inquiries, complaints, or comments.	Contact resident or have attempted to make contact within 48 hours	98%	98%	100%	100%
To be responsive to requests for Moving permits	Permit requests approved within 24 Hours	100%	100%	100%	100%
To provide training for employee development	Conduct seasonal safety meetings and send employees to classes for leadership development and certifications as they become available	100%	100%	100%	100%
Timely review of claims	To review claims and make payments within thirty days of invoice.	100%	100%	100%	100%
Evaluations	Timely completion of employee evaluations	98%	95%	98%	98%

ACTIVITY/SERVICE:	Engineering	DEPT/PROG:	Secondary Roads		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Financially Responsible	FUND:	13 Sec Rds	BUDGET:	\$927,500
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Project Preparation		9	10	9	6
Project Inspection		9	6	11	6
Projects Let		6	6	6	6

PROGRAM DESCRIPTION:

To provide professional engineering services for county projects and to make the most effective use of available funding.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
To complete project plans accurately to prevent extra work orders.	Extra work order items limited to less than 10% of contract	100%	100%	98%	98%
Give staff the required training to allow them to accurately inspect and test materials during construction	Certification are 100% maintained	100%	100%	100%	100%
Prepare project plans to be let on schedule	100% of projects are let on schedule	98%	98%	98%	98%
Engineer's Estimates	Estimates for projects are within 10% of Contract	95%	100%	95%	95%

ACTIVITY/SERVICE:	Construction	DEPT/PROG:	Secondary Roads		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Financially Responsible	FUND:	13 Sec Rds	BUDGET:	\$10,760,000
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Bridge Replacement		5	0	1	3
Federal and State Dollars		\$1,567,371	\$1,531,778	\$6,750,000	\$3,490,000
Pavement Resurfacing		2	1	7	1
Culvert Replacement		0	2	0	0

PROGRAM DESCRIPTION:

To provide for the best possible use of tax dollars for road and bridge construction by (A) using the most up to date construction techniques and practices therefore extending life and causing less repairs, (B) analyzing the existing system to determine best possible benefit to cost ratio and (C) by providing timely repairs to prolong life of system.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
To make use of Federal and State funds for Bridge replacements within Federal and State Constraints	To not allow our bridge fund to exceed a 6 year borrow ahead limit	100%	100%	100%	100%
To fully utilize Federal and State FM dollars for road construction	Keep our State FM balance not more than two years borrowed ahead and to use all Federal funds as they become available.	100%	100%	100%	100%
Replace culverts as scheduled in five year plan	All culverts will be replaced as scheduled	100%	100%	100%	100%
Complete construction of projects	Complete construction of projects within 110% of contract costs	100%	100%	100%	100%

ACTIVITY/SERVICE:	Rock Resurfacing	DEPT/PROG:	Secondary Roads		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Great Place to Live	FUND:	13 Sec Rds	BUDGET:	\$1,000,000
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Blading - Miles		378	378	337	337
Rock Program - Miles		120	120	120	120

PROGRAM DESCRIPTION:

To provide a safe, well-maintained road system by utilizing the latest in maintenance techniques and practices at a reasonable cost while providing the least possible inconvenience to the traveling public.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
To insure adequate maintenance blading of gravel roads	Every mile of gravel road is bladed in accordance with established best practices when weather conditions permit.	100%	100%	100%	100%
Maintain a yearly rock resurfacing program to insure enough thickness of rock	Insure enough thickness of rock to avoid mud from breaking through the surface on 80% of all Gravel Roads (frost Boils excepted)	100%	90%	90%	90%
Provide instruction to Blade operators on proper techniques	Maintain proper crown and eliminate secondary ditches on 95% of gravel roads	100%	90%	95%	95%

ACTIVITY/SERVICE:	Snow and Ice Control	DEPT/PROG:	Secondary Roads		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Great Place to Live	FUND:	13 Sec Rds	BUDGET:	\$625,000
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Tons of salt used		1,700	1120	1,700	1,700
Number of snowfalls less than 2"		17	19	15	15
Number of snowfalls between 2" and 6"		8	2	6	6
Number of snowfalls over 6"		2	1	3	3

PROGRAM DESCRIPTION:

To provide modern, functional and dependable methods of snow removal to maintain a safe road system in the winter months.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
In accordance with our snow policy, call in staff early after an overnight snow event	All snow routes will have one round complete within 2 hours of start time when event is 4 inches or less, within 3 hours when between 4 and 6 inches	100%	100%	100%	100%
Keep adequate stores of deicing materials and abrasives	Storage facilities not to be less than 20% of capacity	100%	100%	100%	100%
To make efficient use of deicing and abrasive materials.	Place deicing and abrasive materials on snow pack and ice within 2 hours of snow clearing.	100%	100%	100%	100%

ACTIVITY/SERVICE: Traffic Control		DEPT/PROG: Secondary Roads		
BUSINESS TYPE: Core		RESIDENTS SERVED: All Residents		
BOARD GOAL: Financially Responsible		FUND: 13 Sec Rds	BUDGET:	\$471,000
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED
		2023-24 PROJECTED		
Number of Signs		7,101	7,101	7,101
Miles of markings		183	195	200

PROGRAM DESCRIPTION:

To provide and maintain all traffic signs and pavement markings in compliance with Federal Standards.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Maintain all signs and pavement markings	Hold cost per mile for signs, paint, and traffic signals to under \$325/mile	100%	100%	100%	100%
Maintain pavement markings to Federal standards	Paint all centerline each year and half of all edge line per year	100%	100%	100%	100%
Maintain all sign reflectivity to Federal Standards	Replace 95% of all signs at end of reflective coating warranty	95%	95%	95%	95%

ACTIVITY/SERVICE:	Road Clearing / Weed Spray		DEPT/PROG:	Secondary Roads	
BUSINESS TYPE:	Core		RESIDENTS SERVED:	All Residents	
BOARD GOAL:	Financially Responsible	FUND:	13 Sec Rds	BUDGET:	\$396,000
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Roadside Miles		1,148	1,148	1,148	1,148
Percent of Road Clearing Budget Expended		71.70%	81.00%	85.00%	85.00%
Cost of HydroSeeder mix (bale)		\$19.00	\$24.00	\$19.00	\$30.00
Amount of mix used		200	120	200	200

PROGRAM DESCRIPTION:

To maintain the roadsides to allow proper sight distance and eliminate snow traps and possible hazards to the roadway and comply with State noxious weed standards.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Remove brush from County Right of way at intersections	Keep brush clear for sight distance at all intersections per AASHTO Standards	95%	95%	95%	95%
Plant Native Iowa Grasses and Flowers in the Right of way	Native Plants help to control weeds with less chemicals and create a more aesthetic roadway.	80%	80%	80%	80%
Remove brush from County Right of way on All Roads to remove snow traps and improve drainage	Keep brush from causing snow traps on roads	95%	95%	95%	95%
To maintain vegetation free shoulders on paved roads	Maintain a program that eliminates vegetation on all paved road shoulders	95%	90%	90%	90%
To stay within State requirements on Noxious weeds	Keep all noxious weeds out of all county right of way	90%	90%	90%	90%

ACTIVITY/SERVICE:	Roadway Maintenance	DEPT/PROG:	Secondary Roads		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Financially Responsible	FUND:	13 Sec Rds	BUDGET:	\$3,243,000
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Miles of Roadside		1,148	1,148	1,148	1,148
Number of Bridges and Culverts over 48"		650	650	650	650

PROGRAM DESCRIPTION:

To provide proper drainage for the roadway and eliminate hazards to the public on the shoulders.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Maintain an active ditch cleaning program	Clean a minimum of 5500 lineal feet of ditch per year	100%	95%	95%	95%
Blade shoulders to remove edge rut	Bring up shoulders on all paved roads at least twice a year	100%	100%	100%	100%

ACTIVITY/SERVICE: Macadam		DEPT/PROG: Secondary Roads		
BUSINESS TYPE: Core		RESIDENTS SERVED: All Residents		
BOARD GOAL: Financially Responsible		FUND: 13 Sec Rds	BUDGET:	\$85,000
OUTPUTS		2020-21	2021-22	2022-23
		ACTUAL	ACTUAL	PROJECTED
Number of potential Macadam projects		24	30	30
Cost of Macadam stone per ton		\$9.00	\$9.25	\$10.20
Number of potential Stabilized Base projects		11	11	21
Cost per mile of Stabilized Projects		\$40,000	\$70,000	\$90,000

PROGRAM DESCRIPTION:

To provide an inexpensive and effective method of upgrading gravel roads to paved roads and stabilizing existing gravel roads.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Maintain an active Macadam and Stabilized Base program	Annually monitor potential projects for eligibility and complete one project per year if eligible	100%	100%	100%	100%
Review culverts on macadam project for adequate length	Extend short culverts as per hydraulic review	100%	100%	100%	100%

ACTIVITY/SERVICE:	General Roadway Expenditures		DEPT/PROG:	Secondary Roads	
BUSINESS TYPE:	Core		RESIDENTS SERVED:	All Residents	
BOARD GOAL:	Financially Responsible	FUND:	13 Sec Rds	BUDGET:	\$3,016,500
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of Facilities		7	7	7	7

PROGRAM DESCRIPTION:

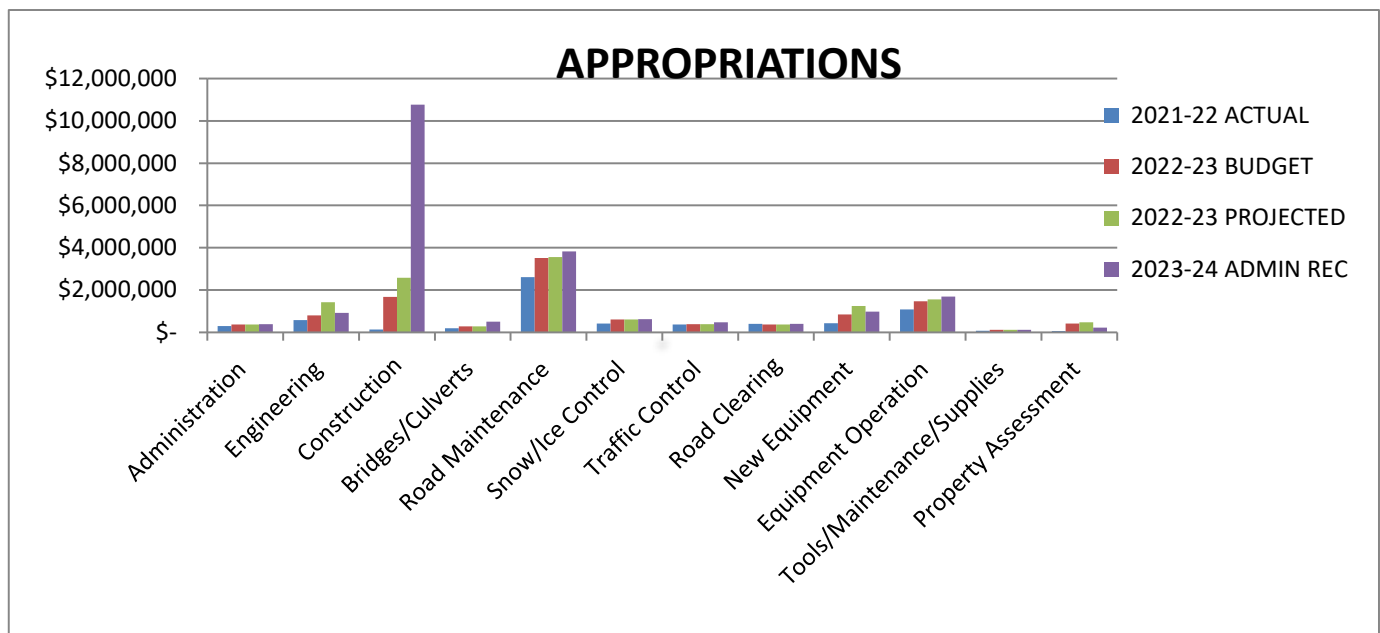
To perform proper care and maintenance of equipment and facilities to provide road maintenance services.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Maintain buildings and grounds to extend lifetime	Inspect facilities annually for scheduling maintenance	100%	100%	100%	100%
Complete inventory checks to effectively manage stock materials	Count each part in stock twice per year	100%	100%	100%	100%

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Admin & Eng (2701)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
40-N County Engineer	1.00	1.00	1.00	1.00	1.00	1.00
35-N Assistant County Engineer	1.00	1.00	1.00	1.00	1.00	1.00
25-N Engineering Technician	2.00	2.00	2.00	2.00	2.00	2.00
23-N Sr Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
18-N Senior Office Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Z Seasonal Engineering Intern	0.25	0.25	0.25	0.25	0.25	0.25
TOTAL POSITIONS	6.25	6.25	6.25	6.25	6.25	6.25

REVENUE SUMMARY:						
Intergovernmental	\$ 4,914,311	\$ 4,661,909	\$ 4,371,500	\$ 4,371,500	\$ 4,368,500	\$ 4,368,500
Licenses and Permits	34,125	33,975	30,000	30,000	30,000	30,000
Charges for Services	98,845	253,775	589,048	481,000	39,789	39,789
Use of Money and Property	12,456	602	12,500	121,200	64,600	64,600
Miscellaneous	48,982	55,875	19,100	19,100	19,100	19,100
Other Financing Sources	23,589	52,010	70,000	70,000	70,000	70,000
TOTAL REVENUES	\$ 5,132,308	\$ 5,058,145	\$ 5,092,148	\$ 5,092,800	\$ 4,591,989	\$ 4,591,989

APPROPRIATION SUMMARY:						
Administration (7000)	\$ 287,523	\$ 299,509	\$ 366,000	\$ 366,000	\$ 381,000	\$ 381,000
Engineering (7010)	664,454	582,277	799,500	1,430,500	927,500	927,500
TOTAL APPROPRIATIONS	\$ 951,977	\$ 881,787	\$ 1,165,500	\$ 1,796,500	\$ 1,308,500	\$ 1,308,500



ANALYSIS

For Administration, the FY24 increase in appropriation reflects salary and benefit increases. For Engineering, the increase in the FY23 amendment is for consulting fees for design services for the ARPA projects. FY24 includes increases for salaries and benefits; consulting fees for ARPA; other contracted consulting services for bridge replacements; projected material and environmental testing fees for construction projects; and consulting services for bridge inspection and load rating services. The decrease in revenue for charges for services is related to joint jurisdiction construction projects. There are no personnel changes.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Roadway Construction (2702)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
APPROPRIATION SUMMARY:						
Construction (0200)	\$ 1,390,228	\$ 139,972	\$ 1,675,000	\$ 2,576,000	\$ 10,760,000	\$ 10,760,000
TOTAL APPROPRIATIONS	\$ 1,390,228	\$ 139,972	\$ 1,675,000	\$ 2,576,000	\$ 10,760,000	\$ 10,760,000

The FY23 amended budget includes an increase for a bridge replacement project that carried over from FY22 to FY23; a decrease for a planned joint jurisdiction HMA Resurfacing project that will not be constructed; an increase for a FY22 box culvert construction project that carried over into FY23; an increase for an intersection improvement project that carried over from FY22 into FY23; and an intersection safety improvement project that carried over from FY22 into FY23.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24						
PROGRAM: Roadway Maintenance (2703)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC						
AUTHORIZED POSITIONS:													
30-N Secondary Roads Superintendent		1.00	1.00	1.00	1.00	1.00	1.00						
27r-PPME Roadside Veg Spec		-	-	0.75	0.75	0.75	0.75						
26r-PPME Roadside Veg Spec		0.75	0.75	-	-	-	-						
26r-PPME Secondary Roads Crew Leader		3.00	3.00	3.00	3.00	3.00	3.00						
25r-PPME Senior Signs Technician		1.00	1.00	1.00	1.00	1.00	1.00						
24r-PPME Heavy Equipment Operator		7.00	7.00	7.00	7.00	7.00	7.00						
24r-PPME Roadside Veg. Tech		1.00	1.00	1.00	1.00	1.00	1.00						
24r-PPME Sign Crew Technician		1.00	1.00	1.00	1.00	1.00	1.00						
23r-PPME Sr Roads Maintenance Worker		1.00	1.00	1.00	1.00	1.00	1.00						
22r-PPME Roads Maintenance Worker		9.00	9.00	9.00	9.00	9.00	9.00						
Z Seasonal Maintenance Worker		0.30	0.30	0.30	0.30	0.30	0.30						
TOTAL POSITIONS		25.05	25.05	25.05	25.05	25.05	25.05						
APPROPRIATION SUMMARY:													
Bridges/Culverts (7100)	\$	201,707	\$	202,387	\$	285,000	\$	285,000	\$	505,000	\$	505,000	
Road Maintenance (7110)		2,246,362		2,607,585		3,515,500		3,565,500		3,823,000		3,823,000	
Snow/Ice Control (7120)		531,022		411,628		605,000		605,000		625,000		625,000	
Traffic Control (7130)		279,539		368,334		381,000		387,500		471,000		471,000	
Road Clearing (7140)		305,345		404,929		376,000		376,000		396,000		396,000	
TOTAL APPROPRIATIONS		\$	3,563,975	\$	3,994,863	\$	5,162,500	\$	5,219,000	\$	5,820,000	\$	5,820,000
ANALYSIS													
For Bridges/Culverts, the FY24 increase is for a day labor bridge repair project. For Bridges/Culverts, the FY24 increases are for salaries and benefits; asphalt pavement maintenance; and granular road stabilization projects. The amended FY23 increase is for asphalt pavement maintenance that carried over from FY22 into FY23. For Snow/Ice Control, the FY24 increase is for material prices. For Traffic Control, the FY24 increases are for salaries and benefits; increase material prices; increased pavement marking quantity and material prices; and a guardrail replacement project. The amended FY23 increase is for replacement of an intersection light pole that was damaged by a car accident. For Road Clearing, the FY24 increases are for salaries and benefits. There are no changes in personnel.													

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24						
PROGRAM: General Roadway Exp (2704)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC						
AUTHORIZED POSITIONS:													
30-N Fleet Manager		0.60	0.60	0.60	0.60	0.60	0.60						
27-N Mechanic Supervisor		1.00	1.00	1.00	1.00	1.00	1.00						
24r-PPME Senior Mechanic		2.00	2.00	2.00	2.00	2.00	2.00						
22r-PPME Mechanic		1.00	1.00	1.00	1.00	1.00	1.00						
18r-PPME Parts and Inventory Clerk		1.00	1.00	1.00	1.00	1.00	1.00						
TOTAL POSITIONS		5.60	5.60	5.60	5.60	5.60	5.60						
APPROPRIATION SUMMARY:													
New Equipment (7200)	\$	672,824	\$	432,979	\$	850,000	\$	1,250,000	\$	980,000	\$	980,000	
Equipment Operation (7210)		991,379		1,078,355		1,473,500		1,563,500		1,686,000		1,686,000	
Tools/Maintenance/Supplies (7220)		31,371		69,459		126,000		126,000		125,500		125,500	
Property Assessment (7230)		84,226		62,114		425,000		470,000		225,000		225,000	
TOTAL APPROPRIATIONS		\$	1,779,800	\$	1,642,907	\$	2,874,500	\$	3,409,500	\$	3,016,500	\$	3,016,500
ANALYSIS													
For New Equipment, the FY24 increase is for projected increased costs for new equipment and for replacement of a pickup truck that was delayed two years by COVID related supply chain issues. The FY23 amendment increase is for FY22 equipment orders carried over into FY23; equipment bids were higher than budgeted, and a tractor mower's condition rating requires early replacement than planned. For Equipment Operation, FY24 increases for salaries and benefits; increased costs for outside service repairs; part price increases in all categories; and increases for fuel, propane, and utility services. The FY23 amendment is for increased in-house and outside labor for vehicle and equipment repairs. For Property Assessment, the FY23 original budget includes funding for replacement of our salt shed and chloride tank. The FY23 amendment, increase is for flooring replacement in our office. The vinyl flooring tiles are coming unglued and are a potential safety hazard and require replacement.													

Sheriff's Office

Tim Lane, Sheriff's Office



MISSION STATEMENT: To provide progressive public safety to fulfill the diverse needs of citizens through the expertise of our professional staff and utilization of all available resources.

ACTIVITY/SERVICE:	Sheriff's Administration	DEPARTMENT:	Sheriff		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$696,564
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Ratio of administrative staff to personnel of < or = 4.5%		2.67%	2.91%	2.50%	2.75%

PROGRAM DESCRIPTION:

Oversee the operations of the Scott County Sheriff's Office.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Increase cost savings on supply orders	All supply orders >\$50 will be cross-referenced against 3 suppliers to ensure lowest price and greatest value.	3	3	3	3
Decrease the number of exceptions on purchase card exception report	2% of PC purchases will be included on the exception report, with all exceptions being cleared by the next PC cycle.	<2%	<2%	<2%	<2%
All payroll will be completed and submitted by deadline.	100% of Sheriff's Office payroll will be completed by 10:00 a.m. on the Tuesday following payroll Monday.	100%	100%	100%	100%

ACTIVITY/SERVICE:	Traffic Enforcement	DEPARTMENT:	Sheriff		
BUSINESS TYPE:	Core	RESIDENTS SERVE		All Residents	
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$5,379,017
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of traffic contacts		2,748	5,176	5,000	5,000

PROGRAM DESCRIPTION:

Uniformed law enforcement patrolling Scott County to ensure compliance of traffic laws and safety of citizens and visitors to Scott County.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
To increase the number of hours of traffic safety enforcement/seat belt enforcement.	Complete 600 hours of traffic safety enforcement and education.	183.0**	623	660	650

**Began GTSB traffic enforcement the end of February, 2021, ending COVID restrictions.

ACTIVITY/SERVICE:	Jail	DEPARTMENT:	Sheriff		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$11,982,238
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Inmate instances of programming attendance		5,348	5,435	15,000	5,500
The number of inmate and staff meals prepared		283,604	292,865	300,000	295,000
Jail occupancy		259	257	280	260
Number of inmate/prisoner transports		1,304	2,405	2,000	2,400

PROGRAM DESCRIPTION:

Provide safe and secure housing and care for all inmates in the custody of the Sheriff.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Operate a secure jail facility	Maintain zero escapes from the Jail facility	0	0	0	0
Operate a safe jail facility	Maintain zero deaths within the jail facility	0	0	0	0
Classification of prisoners	100 % of all prisoners booked into the Jail will be classified per direct supervision standards.	100	100	100	100

ACTIVITY/SERVICE:	Civil	DEPARTMENT:	Sheriff		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$392,100
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of attempts of service made.		15,156	14,747	15,000	15,000
Number of papers received.		8,609	9,536	10,000	10,000
Cost per civil paper received.		\$38.56	\$44.39	\$35.00	\$45.00

PROGRAM DESCRIPTION:

Serve civil paperwork in a timely manner.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Timely service for mental injunctions and protective orders	All mental injunctions and protective orders will be attempted the same day of receipt.	1	1	1	1
No escapes during transportation of mental committals	Zero escapes of mental committals during transportation to hospital facilities	0	0	0	0
Timely service of civil papers	Number of days civil papers are served. All civil papers will be attempted at least one time within the first 7 days of receipt.	3.22	4.77	5.5	4.75
Increase percentage of papers serviced	Successfully serve at least 93% of all civil papers received	95.0%	83.5%	90.0%	85.0%

ACTIVITY/SERVICE:	Investigations	DEPARTMENT:	Sheriff		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$1,490,956
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
Crime Clearance Rate		85%	88%	80%	85%

PROGRAM DESCRIPTION:

Investigates crime for prosecution.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Complete home compliance checks on sex offenders in Scott County.	Complete 500 home compliance checks annually on sex offenders	1038	724	800	725
To increase drug investigations by the Special Operations Unit	Investigate 70 new drug related investigations per quarter	262	279	250	280
To increase the number of follow up calls with victims of cases of sexual assault, child abuse and domestic violence.	Increase the number of follow up calls with reviewed sexual assault, child abuse and domestic violence cases by 80 per year	91	90	100	90
To ensure sex offenders in Scott County are complying with their tiered verifications	Complete 480 sex offender registrations annually	100%	1,281	550	1,280

ACTIVITY/SERVICE:	Bailiff's	DEPARTMENT:	Sheriff		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET:	\$1,127,505
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of prisoners handled by bailiffs		8,787	10,453	11,000	11,000
Number of warrants served by bailiffs		1,358	1,644	1,400	1,600

PROGRAM DESCRIPTION:

Ensures a safe environment for the Scott County Courthouse, courtrooms and Scott County campus.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
No escapes during transporting inmates to and from court	Allow zero escapes when transporting inmates to and from court in the Scott County Complex	0	0	0	0
No escapes when transporting inmates from one facility to another	Allow zero escapes when transporting inmates from one facility to another	0	0	0	0
No weapons will be allowed in the Scott County Courthouse or Administration Building	Allow zero weapons into the Scott County Courthouse or Administration Building beginning January 1, 2011	0	0	0	0
No injuries to courthouse staff or spectators during trial proceedings	Ensure zero injuries to courthouse staff or spectators during trial proceedings	0	0	0	0

ACTIVITY/SERVICE:	Civil Support	DEPARTMENT:	Sheriff		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Great Place to Live	FUND:	01 General	BUDGET:	\$463,804
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Maintain administrative costs to serve paper of < \$30		\$51.00	\$45.56	\$45.00	\$45.00
Number of civil papers received for service		8,609	9,536	10,000	10,000

PROGRAM DESCRIPTION:

Ensures timely customer response to inquiries for weapons permits, civil paper service and record requests.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Timely process of civil papers.	Civil papers, excluding garnishments, levies and sheriff sales, will be entered and given to a civil deputy within 3 business days.	<3	<3	<3	<3
Respond to weapons permit requests in a timely fashion.	All weapons permit requests will be completed within 30 days of application.	<30	<30	<30	<30
Timely process of protective orders and mental injunctions.	All protective orders and mental injunctions will be entered and given to a civil deputy for service the same business day of receipt.	1	1	1	1
Timely response to requests for reports/records	All report and record requests will be completed within 72 hours of receipt	<72	<72	<72	<72

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Sheriff Administration (28.1000)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
X Sheriff	1.00	1.00	1.00	1.00	1.00	1.00
Y Chief Deputy Sheriff	1.00	1.00	2.00	2.00	2.00	2.00
30-N Office Administrator	-	-	0.60	0.60	0.60	0.60
Office Administrator	0.60	0.60	-	-	-	-
8s-DSA Sheriff's Deputy	1.00	1.00	-	-	-	-
21-N Admin Assistant	-	-	1.00	1.00	1.00	1.00
Senior Clerk	1.00	1.00	-	-	-	-
TOTAL POSITIONS	4.60	4.60	4.60	4.60	4.60	4.60

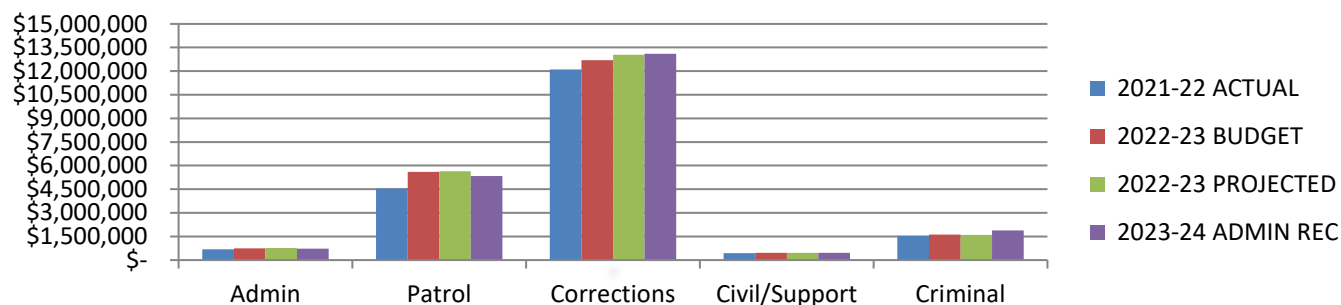
REVENUE SUMMARY:

Miscellaneous	\$ 762	\$ 442	\$ 700	\$ 700	\$ 700	\$ 700
TOTAL REVENUES	\$ 762	\$ 442	\$ 700	\$ 700	\$ 700	\$ 700

APPROPRIATION SUMMARY:

Salaries	\$ 439,159	\$ 495,846	\$ 550,645	\$ 565,388	\$ 546,620	\$ 519,439
Benefits	163,324	176,403	193,376	193,376	172,714	169,680
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	-	-	-	-	-	-
Supplies & Materials	3,962	6,092	4,500	5,000	7,445	7,445
TOTAL APPROPRIATIONS	\$ 606,445	\$ 678,341	\$ 748,521	\$ 763,764	\$ 726,779	\$ 696,564

APPROPRIATIONS



ANALYSIS

Costs for new vehicles for 6 new deputies will be allocated in FY23 and with newer vehicles, maintenance expenses are expected to decrease. Uniform/clothing costs have increased.

Compensation board recommendations for FY24 were reduced and elected official salaries and benefit costs reflect that valuation.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Patrol (28.2801)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
Y Chief Deputy Sheriff - Captain	1.00	1.00	1.00	1.00	1.00	1.00
32-N Sheriff's Lieutenant	2.00	2.00	3.00	3.00	3.00	3.00
4s-DSA Sheriff's Sergeant	5.00	5.00	4.00	4.00	4.00	4.00
8s-DSA Sheriff's Deputy	20.00	20.00	33.00	33.00	33.00	33.00
TOTAL POSITIONS	28.00	28.00	41.00	41.00	41.00	41.00
REVENUE SUMMARY:						
Intergovernmental	\$ 22,973	\$ 48,361	\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000
Charges for Services	815	794	1,300	1,300	1,300	1,300
Miscellaneous	261,857	282,637	261,600	276,600	276,600	276,600
TOTAL REVENUES	\$ 285,645	\$ 331,792	\$ 325,900	\$ 340,900	\$ 340,900	\$ 340,900
APPROPRIATION SUMMARY:						
Salaries	\$ 2,603,771	\$ 2,816,216	\$ 3,464,243	\$ 3,475,701	\$ 3,395,147	\$ 3,434,330
Benefits	1,103,630	1,182,377	1,550,584	1,552,584	1,339,011	1,345,330
Capital Outlay	71,339	76,849	80,120	80,120	80,120	80,120
Purchase Services & Expenses	116,457	166,795	202,225	212,225	202,225	202,225
Supplies & Materials	260,943	313,368	298,012	316,012	317,012	317,012
TOTAL APPROPRIATIONS	\$ 4,156,140	\$ 4,555,605	\$ 5,595,184	\$ 5,636,642	\$ 5,333,515	\$ 5,379,017
ANALYSIS						
<p>The FY24 budget reallocated more deputy sheriffs into patrol. There was a change from 28 to 33 for an increase of five (5) positions. The increased cost for FY24 are related to the negotiated union contract and agreed upon cost of living adjustments.</p>						

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Corrections Division (28.2802/2806)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
Assistant Jail Administrator	1.00	1.00	-	-	-	-
33-N Assistant Jail Administrator/Corrections Capt	-	-	1.00	1.00	1.00	1.00
31-N Corrections Lieutenant	2.00	2.00	2.00	2.00	2.00	2.00
29-N Corrections Sergeant	14.00	14.00	18.00	18.00	18.00	18.00
27-N Corrections Food Service Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
26-N Inmate Programs Coordinator	2.00	2.00	2.00	2.00	2.00	2.00
24-N Classification Specialist	2.00	2.00	3.00	3.00	3.00	3.00
23-N Bailiff Sergeant	1.00	1.00	1.00	1.00	1.00	1.00
10S-Teamsters Corrections Officer	59.00	59.00	64.00	64.00	64.00	64.00
21-N Bailiffs	12.20	12.20	12.20	12.20	12.20	12.20
21-N Inmate Services Specialist	2.00	2.00	2.00	2.00	2.00	2.00
20-N Alternative Sentencing Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
20-N Court Compliance Coordinator	2.00	2.00	2.00	2.00	2.00	2.00
18-Teamsters Corrections Custodial Officer	4.00	4.00	4.00	4.00	4.00	4.00
18-Teamsters Corrections Food Service Officer	4.00	4.00	4.00	4.00	4.00	4.00
TOTAL POSITIONS	107.20	107.20	117.20	117.20	117.20	117.20
REVENUE SUMMARY:						
Intergovernmental	\$ 35,381	\$ -	\$ 20,000	\$ 17,300	\$ 20,000	\$ 20,000
Charges for Services	1,091,188	791,259	680,000	510,000	500,000	500,000
Miscellaneous	1,454	14,594	2,500	2,500	2,500	2,500
TOTAL REVENUES	\$ 1,128,023	\$ 805,853	\$ 702,500	\$ 529,800	\$ 522,500	\$ 522,500
APPROPRIATION SUMMARY:						
Salaries	\$ 7,007,752	\$ 7,193,402	\$ 7,765,489	\$ 7,990,860	\$ 7,936,372	\$ 7,936,372
Benefits	2,919,904	2,913,892	3,284,819	3,288,319	3,381,971	3,381,971
Capital Outlay	66,010	55,551	65,000	65,000	65,000	65,000
Purchase Services & Expenses	751,033	811,565	815,470	832,470	882,470	882,470
Supplies & Materials	696,885	1,126,117	762,867	860,505	843,930	843,930
TOTAL APPROPRIATIONS	\$ 11,441,584	\$ 12,100,526	\$ 12,693,645	\$ 13,037,154	\$ 13,109,743	\$ 13,109,743
ANALYSIS						
For FY24, expenditures for inmate housing out of County are budgeted to increase \$50,000, and groceries are budgeted to increase \$65,000.						

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24						
PROGRAM: Support Services Division (28.2804)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC						
AUTHORIZED POSITIONS:													
30-N Office Administrator		0.40	0.40	0.40	0.40	0.40	0.40						
19-AFSCME Civil Records Specialist		2.00	2.00	2.00	2.00	2.00	2.00						
18-N Senior Office Assistant		3.60	3.60	3.60	3.60	3.60	3.60						
TOTAL POSITIONS		6.00	6.00	6.00	6.00	6.00	6.00						
REVENUE SUMMARY:													
Licenses & Permits	\$	257,509	\$	67,784	\$	18,000	\$	65,000	\$	65,000	\$	65,000	
Charges for Services		3,679		290		500		500		500		500	
Miscellaneous		-		585		100		100		100		100	
TOTAL REVENUE		\$	261,188	\$	68,659	\$	18,600	\$	65,600	\$	65,600	\$	65,600
APPROPRIATION SUMMARY:													
Salaries	\$	296,794	\$	295,070	\$	310,711	\$	316,249	\$	324,039	\$	324,039	
Benefits		133,776		128,628		131,126		130,126		126,570		126,570	
Capital Outlay		1,141		1,753		2,325		2,325		2,325		2,325	
Purchase Services & Expenses		3,492		3,847		3,995		3,995		3,995		3,995	
Supplies & Materials		3,811		5,206		6,795		6,795		6,875		6,875	
TOTAL APPROPRIATIONS		\$	439,014	\$	434,504	\$	454,952	\$	459,490	\$	463,804	\$	463,804
ANALYSIS													
FY24 Supplies are expected to increase due to inflation.													

FINANCIAL & AUTHORIZED POSITIONS SUMMARY						
PROGRAM: Criminal Investigations Division(2803/2805)	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2022-23 PROJECTED	2023-24 REQUEST	2023-24 ADMIN REC
AUTHORIZED POSITIONS:						
32-N Sheriff's Lieutenant	1.00	1.00	1.00	1.00	1.00	1.00
4s-DSA Sheriff's Sergeant	2.00	3.00	3.00	3.00	3.00	3.00
8s-DSA Sheriff's Deputy	11.00	11.00	10.00	10.00	10.00	10.00
20-N Sex Offender Registry Specialist	-	-	1.00	1.00	1.00	1.00
19-N Sex Offender Registry Specialist	-	1.00	-	-	-	-
TOTAL POSITIONS	14.00	16.00	15.00	15.00	15.00	15.00
REVENUE SUMMARY:						
Intergovernmental	\$ 153,189	\$ 137,631	\$ 143,848	\$ 148,848	\$ 148,848	\$ 148,848
Charges for Services	240,799	302,393	321,000	311,000	311,000	311,000
Miscellaneous	49,663	100,311	65,000	100,000	100,000	100,000
TOTAL REVENUES	\$ 443,651	\$ 540,335	\$ 529,848	\$ 559,848	\$ 559,848	\$ 559,848
APPROPRIATION SUMMARY:						
Salaries	\$ 1,058,470	\$ 1,056,164	\$ 1,102,732	\$ 1,113,337	\$ 1,284,742	\$ 1,299,503
Benefits	424,646	451,783	473,619	456,119	545,368	547,753
Capital Outlay	-	-	-	-	-	-
Purchase Services & Expenses	2,000	510	2,000	2,000	2,000	2,000
Supplies & Materials	17,000	30,700	45,000	32,200	46,600	33,800
TOTAL APPROPRIATIONS	\$ 1,502,116	\$ 1,539,156	\$ 1,623,351	\$ 1,603,656	\$ 1,878,710	\$ 1,883,056
ANALYSIS						
FY24 Supplies are higher due to increases in Criminal Investigation. There is a reduction in supplies and materials due to a decrease in uniform supplies						

Board of Supervisors



MISSION STATEMENT: To enhance county services for citizens and county departments by providing effective management and coordination of services.

ACTIVITY/SERVICE:	Legislative Policy and Policy Dev	DEPT/PROG:	BOS	
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents	
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET: 202,216
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED
		2023-24 PROJECTED		
Number of special meetings with brds/comm and agencies		2	2	5
Number of agenda discussion items		51	9	70
Number of special non-biweekly meetings		31	34	30

PROGRAM DESCRIPTION:

Formulate clear vision, goals and priorities for County Departments. Legislate effective policies and practices that benefit and protect County residents. Plan for and adopt policies and budgets that provide for long term financial stability.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Participate in special meetings and discussions to prepare for future action items.	95% attendance at the committee of the whole discussion sessions for Board action.	99%	99%	98%	99%

ACTIVITY/SERVICE:	Intergovernmental Relations	DEPT/PROG:	BOS 29A	
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents	
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET: 202,216
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED
				2023-24 PROJECTED
Attendance of members at Bi-State Regional Commission		30/36	34/36	32/36
Attendance of members at State meetings		N/A	100%	100%
Attendance of members at boards and commissions mtgs		N/A	98%	95%

PROGRAM DESCRIPTION:

Provide leadership in the Quad Cities and especially in Scott County to create partnerships that enhance the quality of life of the residents. Collaborate with other organizations seen as vital to Scott County's success. Be a model for other jurisdictions.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Board members serve as ambassadors for the County and strengthen intergovernmental relations.	Attendance of board members at intergovernmental meetings.	84%	98%	95%	95%

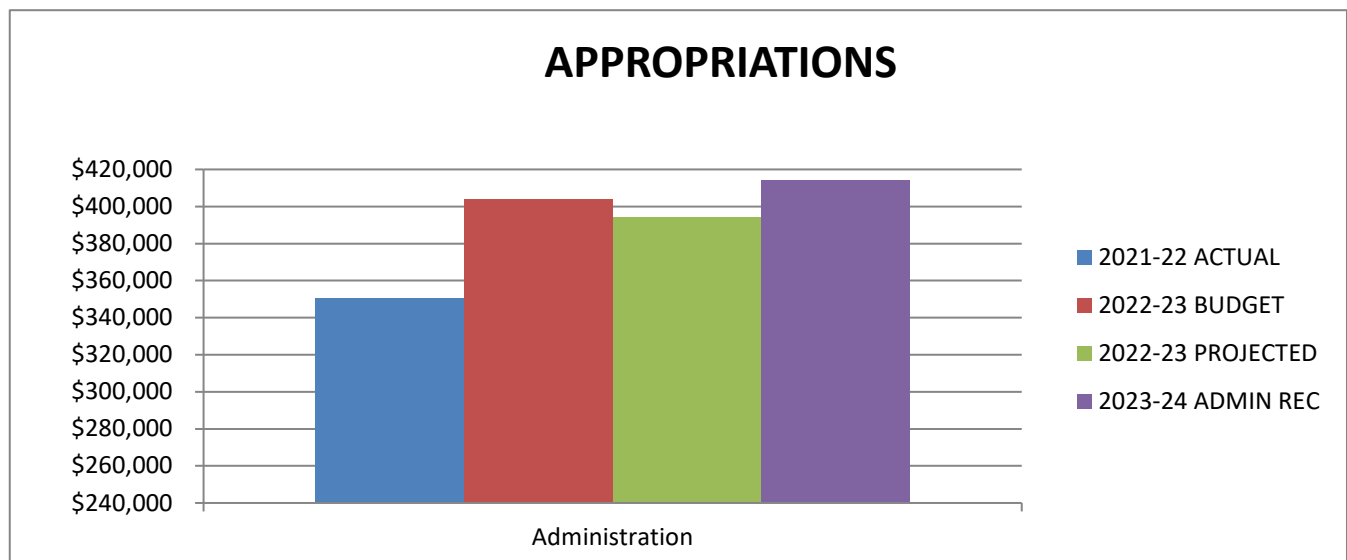
FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Legislation & Policy (29.1000)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
X Chair, Board of Supervisors	1.00	1.00	1.00	1.00	1.00	1.00
X Member, Board of Supervisors	4.00	4.00	4.00	4.00	4.00	4.00
TOTAL POSITIONS	5.00	5.00	5.00	5.00	5.00	5.00

REVENUE SUMMARY:

Miscellaneous	\$ -	\$ 870	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ 870	\$ -	\$ -	\$ -	\$ -

APPROPRIATION SUMMARY:

Salaries	\$ 220,039	\$ 224,850	\$ 233,727	\$ 223,727	\$ 241,801	\$ 233,725
Benefits	124,358	122,554	139,830	139,830	141,663	140,281
Purchase Services & Expenses	1,183	2,498	29,600	29,600	29,600	29,600
Supplies & Materials	348	458	825	825	825	825
TOTAL APPROPRIATIONS	\$ 345,928	\$ 350,359	\$ 403,982	\$ 393,982	\$ 413,889	\$ 404,431



ANALYSIS

Compensation board recommendations were reduced and elected official salaries and benefits cost are budgeted to remain the same as FY23.

Treasurer

Tony Knobbe, County Treasurer



MISSION STATEMENT: To provide consistent policies and procedures for all citizens by offering skillful, efficient, responsive, versatile, involved, courteous and excellent customer service (SERVICE).

ACTIVITY/SERVICE:	Tax Collections	DEPARTMENT:	Treasurer		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Financially Responsible	FUND:	01 General	BUDGET:	\$668,010
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Issue tax/SA statements and process payments		206,071	193,372	190,000	190,000
Issue tax sale certificates		1,259	1,275	1,000	1,000
Process elderly tax credit applications		603	608	700	700

PROGRAM DESCRIPTION:

Collect all property taxes and special assessments due within Scott County. Report to each taxing authority the amount collected for each fund. Send, before the 15th of each month, the amount of tax revenue, special assessments, and other moneys collected for each taxing authority in the County for direct deposit into the depository of their choice.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Mail all collection reports to taxing authorities prior to the 10th of each month.	Start apportioning process immediately after the close of the month to ensure completion in a timely manner.	100%	100%	100%	100%
90% of results from surveys completed by customers in regards to the service they received is positive	Provide satisfactory customer service	N/A	95%	90%	90%

ACTIVITY/SERVICE:	Motor Vehicle Reg - Courthouse	DEPARTMENT:	Treasurer		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Financially Responsible	FUND:	01 General	BUDGET:	\$707,344
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of vehicle renewals processed		114,601	115,583	120,000	120,000
Number of title and security interest trans. processed		88,988	79,944	83,000	83,000
Number of junking & misc. transactions processed		24,591	23,636	19,000	19,000

PROGRAM DESCRIPTION:

Provide professional motor vehicle service for all citizens. The Treasurer shall issue, renew, and replace lost or damaged vehicle registration cards or plates and issue and transfer certificates of title for vehicles.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Retain \$1.5 million in Motor Vehicle revenues.	Maximize revenue retained by the County.	\$1,959,127	\$1,931,322	\$1,785,000	\$1,860,000
90% of results from surveys completed by customers in regards to the service they received is positive	Provide satisfactory customer service	N/A	95%	90%	90%

ACTIVITY/SERVICE:	County General Store	DEPARTMENT:	Treasurer	
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents	
BOARD GOAL:	Financially Responsible	FUND:	01 General	BUDGET: \$697,101
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED
				2023-24 PROJECTED
Total dollar amount of property taxes collected		\$6,436,419	\$16,610,713	\$10,000,000
Total dollar amount of motor vehicle plate fees collected		\$3,354,814	\$3,555,117	\$7,000,000
Total dollar amt of MV title & security interest fees collected		\$4,104,022	\$4,044,919	\$4,200,000

PROGRAM DESCRIPTION:

Professionally provide any motor vehicle and property tax services as well as other County services to all citizens at a convenient location through versatile, courteous and efficient customer service skills.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Process at least 4.5% of property taxes collected.	Provide an alternative site for citizens to pay property taxes.	1.89%	4.80%	4.50%	4.50%
Process at least 12% of motor vehicle plate fees collected.	Provide an alternative site for citizens to pay MV registrations.	11.70%	11.80%	12.00%	12.00%
90% of results from surveys completed by customers in regards to the service they received is positive	Provide satisfactory customer service	N/A	95%	90%	90%

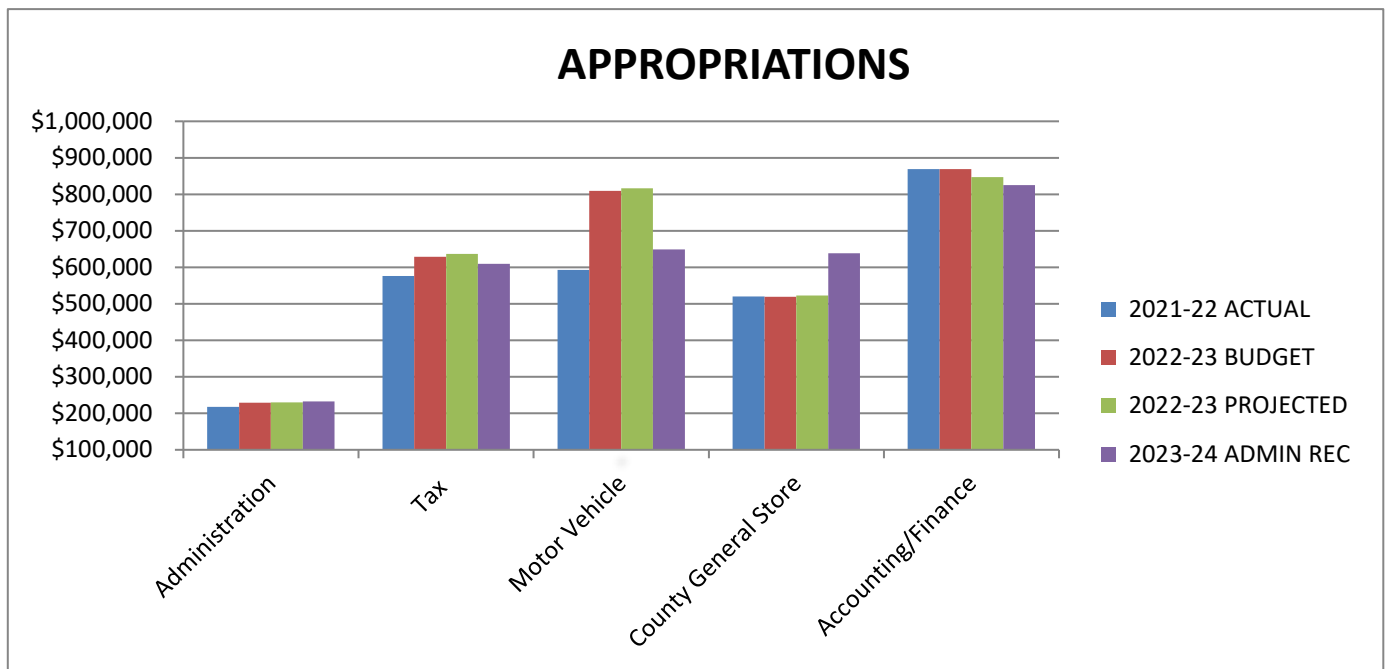
ACTIVITY/SERVICE: Accounting/Finance		DEPARTMENT: Treasurer		
BUSINESS TYPE: Core		RESIDENTS SERVED: All Residents		
BOARD GOAL: Financially Responsible		FUND: 01 General	BUDGET:	\$883,605
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED
				2023-24 PROJECTED
Number of receipts issued		8,163	8,605	9,500
Number of warrants/checks paid		9,798	8,541	9,000
Dollar amount available for investment annually		519,099,778	566,523,755	450,000,000

PROGRAM DESCRIPTION:

Provide professional accounting, cash handling, and investment services to Scott County following generally accepted accounting principles.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Investment earnings at least 10 basis points above Federal Funds rate.	Invest all idle funds safely, with proper liquidity, and at a competitive rate.	99%	99%	90%	90%

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Treasurer Administration (30.1000)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
X Treasurer		1.00	1.00	1.00	1.00	1.00	1.00
35-N Finance Manager		0.30	0.30	0.30	0.30	0.30	0.30
33-N Operations Manager-Treasurer		0.30	0.30	0.30	0.30	0.30	0.30
TOTAL POSITIONS		1.60	1.60	1.60	1.60	1.60	1.60
REVENUE SUMMARY:							
Miscellaneous		\$ 102	\$ 88	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 102	\$ 88	\$ -	\$ -	\$ -	\$ -
APPROPRIATION SUMMARY:							
Salaries		\$ 154,401	\$ 158,467	\$ 165,021	\$ 165,702	\$ 170,900	\$ 167,523
Benefits		49,622	51,446	54,664	54,664	54,561	53,983
Purchase Services & Expenses		986	5,077	7,330	7,330	9,530	9,530
Supplies & Materials		1,363	2,718	1,850	1,850	1,850	1,850
TOTAL APPROPRIATIONS		\$ 206,372	\$ 217,708	\$ 228,865	\$ 229,546	\$ 236,841	\$ 232,886



ANALYSIS

Purchase services and expenses FY24 budget increased for 2 replacement office chairs.

Compensation board recommendations for FY24 were reduced and elected official salaries and benefit costs reflect that valuation.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Tax Collection (3001)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
33-N Operations Manager-Treasurer		0.30	0.30	0.30	0.30	0.30	0.30
26-N Tax Accounting Specialist		0.50	0.50	0.50	0.50	0.50	0.50
17-AFSCME Motor Vehicle/Tax Clerk		6.50	7.00	7.50	7.50	7.50	7.50
TOTAL POSITIONS		7.30	7.80	8.30	8.30	8.30	8.30
REVENUE SUMMARY:							
Penalties & Interest on Taxes	\$	1,123,229	\$ 707,410	\$ 590,000	\$ 640,000	\$ 640,000	\$ 640,000
Charges for Services		331,339	317,509	204,900	254,900	254,900	254,900
Miscellaneous		-	432	-	-	-	-
TOTAL REVENUES	\$	1,454,568	\$ 1,025,351	\$ 794,900	\$ 894,900	\$ 894,900	\$ 894,900
APPROPRIATION SUMMARY:							
Salaries	\$	355,797	\$ 365,399	\$ 395,753	\$ 403,057	\$ 379,044	\$ 379,044
Benefits		169,679	178,465	193,923	194,423	180,845	180,845
Capital Outlay		1,170	1,170	1,200	1,200	10,000	10,000
Purchase Services & Expenses		9,663	11,549	17,900	17,900	17,900	17,900
Supplies & Materials		19,833	19,278	20,000	20,000	22,000	22,000
TOTAL APPROPRIATIONS	\$	556,142	\$ 575,860	\$ 628,776	\$ 636,580	\$ 609,789	\$ 609,789
ANALYSIS							
Penalties & Interest on Taxes revenue increase reflects the trend over the past two years.							
Charges for Services revenue increase is attributed to the increase in the number of bidder numbers purchased for the annual tax sale.							
Capital outlay FY24 budget increased for 8 replacement office chairs.							
Supplies and Materials increased due to general inflation of prices.							

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Motor Vehicle (3002)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
33-N Operations Manager-Treasurer		0.30	0.30	0.30	0.30	0.30	0.30
26-N Motor Vehicle Supervisor		1.00	1.00	1.00	1.00	1.00	1.00
17-AFSCME Motor Vehicle/Tax Clerk		6.50	6.50	7.50	7.50	7.50	7.50
TOTAL POSITIONS		7.80	7.80	8.80	8.80	8.80	8.80
REVENUE SUMMARY:							
Charges for Services	\$	1,963,581	\$ 1,936,079	\$ 1,793,550	\$ 1,865,050	\$ 1,865,050	\$ 1,865,050
Miscellaneous		-	-	-	-	-	-
TOTAL REVENUES	\$	1,963,581	\$ 1,936,079	\$ 1,793,550	\$ 1,865,050	\$ 1,865,050	\$ 1,865,050
APPROPRIATION SUMMARY							
Salaries	\$	376,869	\$ 377,488	\$ 498,697	\$ 506,282	\$ 410,636	\$ 410,636
Benefits		177,057	180,715	264,304	264,804	184,257	184,257
Purchase Services & Expenses		30	7,868	9,830	9,230	18,030	18,030
Supplies & Materials		35,125	26,995	36,200	36,200	36,200	36,200
TOTAL APPROPRIATIONS	\$	589,081	\$ 593,066	\$ 809,031	\$ 816,516	\$ 649,123	\$ 649,123
ANALYSIS							
Charges for services revenue increase reflects the trend of vehicle registration fees. There are also more mail and online payments resulting in additional postage fees collected to send renewals back to customers.							
Purchase services and expenses FY24 budget increased for 8 replacement office chairs.							

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24						
PROGRAM: County General Store (3003)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC						
AUTHORIZED POSITIONS:													
33-N Operations Manager-Treasurer		0.10	0.10	0.10	0.10	0.10	0.10						
28-N County General Store Manager		1.00	1.00	1.00	1.00	1.00	1.00						
18-AFSCME Senior Office Assistant		1.00	1.00	1.00	1.00	1.00	1.00						
17-AFSCME Motor Vehicle/Tax Clerk		4.00	5.00	5.00	5.00	5.00	5.00						
TOTAL POSITIONS		6.10	7.10	7.10	7.10	7.10	7.10						
REVENUE SUMMARY:													
Miscellaneous	\$	-	\$	-	\$	-	\$	-					
TOTAL REVENUES	\$	-	\$	-	\$	-	\$	-					
APPROPRIATION SUMMARY:													
Salaries	\$	337,889	\$	362,031	\$	335,037	\$	338,381	\$	396,003	\$	396,003	
Benefits		129,487		125,164		142,201		142,201		193,147		193,147	
Purchase Services & Expenses		27,933		30,148		38,430		38,430		46,130		46,130	
Supplies & Materials		2,250		2,914		3,600		3,600		3,600		3,600	
TOTAL APPROPRIATIONS	\$	497,559	\$	520,258	\$	519,268	\$	522,612	\$	638,880	\$	638,880	
ANALYSIS													
Purchase services and expenses FY24 budget increased for 7 replacement office chairs.													

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Accounting/Finance (3004)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
35-N Finance Manager		0.70	0.70	0.70	0.70	0.70	0.70
26-N Tax Accounting Specialist		0.50	0.50	0.50	0.50	0.50	0.50
20-AFSCME Revenue Collection Specialist		-	-	1.00	1.00	1.00	1.00
18-AFSCME Cashier		1.00	1.00	-	-	-	-
18-AFSCME Accounting Clerk		3.00	3.00	3.00	3.00	3.00	3.00
TOTAL POSITIONS		5.20	5.20	5.20	5.20	5.20	5.20
REVENUE SUMMARY:							
Charges for Services	\$	252,145	\$ 266,323	\$ 246,000	\$ 265,000	\$ 265,000	\$ 265,000
Use of Money & Property		133,416	25,498	150,000	832,000	444,100	444,100
Miscellaneous		22,406	10,911	9,500	9,500	9,500	9,500
TOTAL REVENUES	\$	407,967	\$ 302,732	\$ 405,500	\$ 1,106,500	\$ 718,600	\$ 718,600
APPROPRIATION SUMMARY:							
Salaries	\$	306,931	\$ 332,273	\$ 337,795	\$ 340,989	\$ 335,421	\$ 335,421
Benefits		157,671	169,701	178,255	178,255	155,063	155,063
Purchase Services & Expenses		335,597	364,264	350,450	325,450	332,100	332,100
Supplies & Materials		1,865	2,650	2,800	2,800	2,800	2,800
TOTAL APPROPRIATIONS	\$	802,064	\$ 868,889	\$ 869,300	\$ 847,494	\$ 825,384	\$ 825,384
ANALYSIS							
FY24 budgeted charges for services increased due to increased online payments resulting in higher service delivery fees. This revenue is offset by a corresponding equal expenditure in purchase services and expenses.							
FY23 projected and FY24 budgeted use of money and property increased due to the increasing interest rates being earned. A more conservative estimate was used for FY24.							
Purchase services and expenses FY24 budget increased for 6 replacement office chairs and increase in service delivery fees for more online payments being received. There was also a decrease in bank service charges as the sweep account not resulting in as many fees as originally estimated for FY23.							

Youth Justice Rehabilitation Center

Jeremy Kaiser, Director



MISSION STATEMENT: To ensure the health, education, and well-being of youth through the development of a well-trained, professional staff.

ACTIVITY/SERVICE:	Detainment of Youth	DEPARTMENT: YJRC 22.2201			
BUSINESS TYPE:	Core	RESIDENTS SERVED:			All Residents
BOARD GOAL:	Financially Responsible	FUND:	01 General	BUDGET:	\$924,006
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
# of persons admitted		157	157	400	300
Average daily detention population		8	10	25	24
# of days of juveniles placed out of county		460	124	3,650	2,000
# of total days client care		2,921	3,751	9,125	8,760

PROGRAM DESCRIPTION:

Detainment of youthful offenders who reside in Scott County. Provide children with necessary health care, clothing, and medication needs in compliance with state regulations, in a fiscally responsible manner. Facilitate and assist agencies with providing educational, recreational, spiritual, and social-skill programming to the residents in our care.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
To safely detain youthful offenders according to state licensing regulations/best practices, and in a fiscally responsible manner.	To serve all clients for less than \$375 per day after revenues are collected.	\$401	\$382	\$350	\$375

ACTIVITY/SERVICE:	Safety and Security	DEPARTMENT:	YJRC 22.2201		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents		
BOARD GOAL:	Great Place to Live	FUND:	01 General	BUDGET:	\$924,006
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
# of escape attempts		0	0	1	0
# of successful escapes		0	0	0	0
# of critical incidents		68	96	100	75
# of critical incidents requiring staff physical intervention		27	22	40	24

PROGRAM DESCRIPTION:

Preventing escapes of youthful offenders by maintaining supervision and security protocol.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
To de-escalate children in crisis through verbal techniques.	To diffuse crisis situations without the use of physical force 60% of the time.	60%	77%	60%	68%

ACTIVITY/SERVICE:	Dietary Program	DEPARTMENT: YJRC 22.2201			
BUSINESS TYPE:	Core	RESIDENTS SERVED:			All Residents
BOARD GOAL:	Financially Responsible	FUND:	01 General	BUDGET:	\$64,887
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Revenue generated from CNP reimbursement		18,243	35,161	25,000	30,000
Grocery cost		41,730	53,208	60,000	60,000

PROGRAM DESCRIPTION:

Serve residents nutritious food three meals a day, plus one snack in a fiscally-responsible manner. Claim child nutrition program reimbursement through the state of Iowa to generate revenue.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
To serve kids food in accordance with State regulations at a sustainable cost.	To have an average grocery cost per child per day of less than \$7.50 after CNP revenue.	\$8.04	\$4.81	\$7.00	\$7.50

ACTIVITY/SERVICE: In home Detention Program		DEPARTMENT: YJRC 22B		
Semi-core service	Community Add On	RESIDENTS SERVED: All Residents		
BOARD GOAL:	Great Place to Live	FUND:	BUDGET:	\$93,502
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED
		2023-24 PROJECTED		
# residents referred for IHD program		66	67	75
# of residents who complete IHD program successfully		58	49	66

PROGRAM DESCRIPTION:

Certain juveniles are eligible to be supervised in the community through an "In-Home detention" program as an alternative to secure detention. JDC staff can supervise these juveniles in the community through random phone calls and home visits. Studies show that juveniles are less likely to commit crimes if diverted into a community-based, detention alternative program.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
To ensure that all juveniles who are referred for In Home Detention supervision are given every opportunity to successfully complete the program.	80% or more of juveniles who are referred for In Home Detention complete the program successfully.	88%	73%	88%	80%

ACTIVITY/SERVICE: Auto Theft Accountability Program		DEPARTMENT: YJRC 22B		
Semi-core service	Community Add On	RESIDENTS SERVED:		All Residents
BOARD GOAL:	Great Place to Live	FUND:	BUDGET:	\$39,262
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED
# of juveniles referred for ATA Program		NA	22	25
# of juveniles who complete ATA program successfully		NA	12	20

PROGRAM DESCRIPTION:

First time juvenile offenders of property crime in Scott County have the option of completing the Auto Theft Accountability Program, which attempts to divert them from the court system and secure detainment. The Program utilizes restorative practices to teach accountability and repair harms.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
To ensure that all juveniles who are referred for the Auto Theft Accountability program are given every opportunity to successfully complete the program	80% or more of juveniles who are referred for ATA complete the program successfully.	NA	55%	80%	80%

ACTIVITY/SERVICE: Youth Centered Meetings		DEPARTMENT: YJRC 22B		
Semi-core service	Community Add On	RESIDENTS SERVED:		All Residents
BOARD GOAL:	Great Place to Live	FUND:	BUDGET:	\$19,361
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED
		2023-24 PROJECTED		
# of juveniles referred for YCM Program		NA	10	10
# of juveniles who complete YCM program successfully		NA	NA	8

PROGRAM DESCRIPTION:

Certain juveniles are ordered to long term placement after detainment. The Youth Centered Meetings Program is designed to help the juvenile have a smooth transition back to the home environment after long term care. The program is strength-based and helps create a plan to connect juveniles with services in their home area.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
To ensure that all juveniles who are referred for Youth Centered Meetings are given every opportunity to successfully complete the program.	80% or more of juveniles who are referred for youth Centered Meetings will complete all meetings successfully.	NA	NA- STILL IN PROGRESS	80%	80%

ACTIVITY/SERVICE: School Based Restorative Justice Program		DEPARTMENT: YJRC 22B		
Semi-core service	Community Add On	RESIDENTS SERVED:		All Residents
BOARD GOAL:	Great Place to Live	FUND:	BUDGET:	\$137,418
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED
# of juveniles referred for SBRJ Program		NA	798	500
# of juveniles who complete mediation successfully		NA	746	450

PROGRAM DESCRIPTION:

The School-based restorative mediation program is a suspension diversion program provided in Scott County secondary schools: Davenport, Bettendorf, and North Scott. YJRC counselors are dispatched to schools to provide restorative mediation and to teach youth to resolve conflict without the use of violence.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
To ensure that all juveniles who are referred for School Based Restorative Mediation are given every opportunity to successfully complete the program.	90% or more of juveniles who are referred for school based restorative mediation will complete mediation successfully	NA	93%	90%	90%

ACTIVITY/SERVICE: Pre-Charge Diversion Program		DEPARTMENT: YJRC 22B		
Semi-core service	Community Add On	RESIDENTS SERVED:		All Residents
BOARD GOAL:	Great Place to Live	FUND:	BUDGET:	\$29,534
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED
# of juveniles referred for PCD Program		NA	NA	500
# of juveniles who complete program successfully		NA	NA	450

PROGRAM DESCRIPTION:

Youth who are charged with Simple Misdemeanors for the first time are diverted to this program. YJRC counselors provide advocacy and case coordination to youth and families. The program can help locate and refer to services to help youth improve in several areas: school engagement, parent relationships, positive leisure activities, social skills, social competencies, mental health, and/or substance misuse.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
To ensure that all juveniles who are referred for Pre Charge Diversion Programming are given every opportunity to successfully complete the program	80% or more of juveniles who are referred for PCD programming complete the program successfully	NA	NA	80%	80%

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Juvenile Detention (1000, 2201)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
34-N Juvenile Detention Center Director	1.00	1.00	1.00	1.00	1.00	1.00
29-N Juvenile Detention Center Assistant Director	-	-	-	-	1.00	1.00
29-N Correctional Nurse	-	-	-	0.40	0.40	0.40
26-N Juvenile Detention Shift Supervisor	2.00	1.90	1.90	1.90	2.55	2.55
22-N Detention Youth Counselor	12.90	12.16	12.16	12.16	11.90	11.90
TOTAL POSITIONS	15.90	15.06	15.06	15.46	16.85	16.85

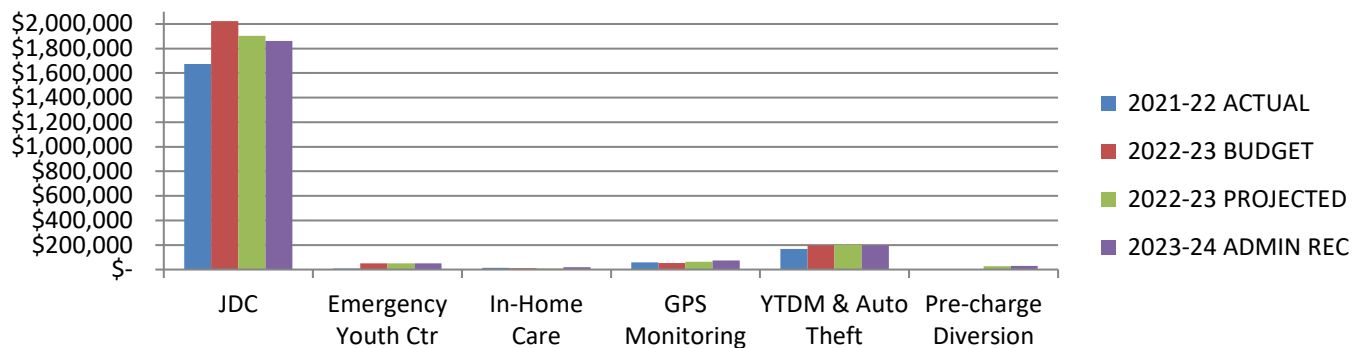
REVENUE SUMMARY:

Intergovernmental	\$ 389,980	\$ 186,890	\$ 379,000	\$ 240,554	\$ 230,000	\$ 230,000
Charges for Services	7,850	48,300	-	5,000	5,000	5,000
Miscellaneous	134	259	500	500	500	500
TOTAL REVENUES	\$ 397,964	\$ 235,449	\$ 379,500	\$ 246,054	\$ 235,500	\$ 235,500

APPROPRIATION SUMMARY:

Salaries	\$ 1,103,151	\$ 1,138,235	\$ 964,073	\$ 979,039	\$ 1,091,922	\$ 1,091,922
Benefits	407,837	426,595	426,110	426,110	422,928	422,928
Capital Outlay	-	1,048	1,500	1,500	1,500	1,500
Purchase Services & Expenses	6,536	36,503	558,100	413,600	563,600	263,600
Supplies & Materials	53,244	72,271	72,900	82,950	82,950	82,950
TOTAL APPROPRIATIONS	\$ 1,570,768	\$ 1,674,652	\$ 2,022,683	\$ 1,903,199	\$ 2,162,900	\$ 1,862,900

APPROPRIATIONS



ANALYSIS

For FY24, non-salary costs for this program are recommended to remain unchanged from previous year. Salary and benefits will increase with the non-represented step, cost of living adjustments, and benefit cost increases.

Purchased Services & Expenses will decrease in FY24 due to a reduction in Service Contract reserves. Recent historical averages have allowed for a reduction of purchased services budget.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: In-Home Care (2203)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
26-N Juvenile Shift Supervisor		-	-	-	-	-	-
22-N Community Based Youth Counselor		0.50	0.50	0.50	1.10	0.22	0.22
22-N Detention Youth Counselor		0.16	0.16	0.16	0.08	-	-
TOTAL POSITIONS		0.66	0.66	0.66	1.18	0.22	0.22
REVENUE SUMMARY:							
Intergovernmental		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services		10,085	18,073	12,000	12,000	12,000	12,000
Miscellaneous		-	-	-	-	-	-
TOTAL REVENUES		\$ 10,085	\$ 18,073	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
APPROPRIATION SUMMARY:							
Salaries		\$ 12,465	\$ 10,307	\$ 8,593	\$ 8,974	\$ 14,127	\$ 14,127
Benefits		3,569	2,958	2,968	-	4,219	4,220
Capital Outlay		-	-	-	-	-	-
Purchase Services & Expenses		-	548	1,000	1,000	1,000	1,000
Supplies & Materials		-	-	-	-	-	-
TOTAL APPROPRIATIONS		\$ 16,034	\$ 13,814	\$ 12,561	\$ 9,974	\$ 19,347	\$ 19,347
ANALYSIS							
For FY24, non-salary costs for this program are recommended to remain unchanged from previous year. Salary and benefits will increase with the non-represented step, cost of living adjustments, and benefit cost increases.							

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: GPS (2204)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
26-N Juvenile Shift Supervisor		-	-	-	-	-	-
22-N Community Based Youth Counselor		0.50	0.50	0.50	1.50	0.60	0.60
22-N Detention Youth Counselor		0.16	0.16	0.16	0.16	-	-
TOTAL POSITIONS		0.66	0.66	0.66	1.66	0.60	0.60
REVENUE SUMMARY:							
Intergovernmental		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services		44,681	50,097	54,000	64,000	64,000	64,000
Miscellaneous		-	-	-	-	-	-
TOTAL REVENUES		\$ 44,681	\$ 50,097	\$ 54,000	\$ 64,000	\$ 64,000	\$ 64,000
APPROPRIATION SUMMARY:							
Salaries		\$ 51,058	\$ 43,708	\$ 34,076	\$ 34,076	\$ 43,338	\$ 43,338
Benefits		15,165	12,493	10,496	10,496	12,818	12,818
Capital Outlay		-	-	-	-	-	-
Purchase Services & Expenses		1,491	1,946	8,000	18,000	18,000	18,000
Supplies & Materials		-	-	-	-	-	-
TOTAL APPROPRIATIONS		\$ 67,714	\$ 58,146	\$ 52,572	\$ 62,572	\$ 74,156	\$ 74,156
ANALYSIS							
For FY24, non-salary costs for this program are recommended to remain unchanged from previous year. Salary and benefits will increase with the non-represented step, cost of living adjustments, and benefit cost increases.							

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: YTDM & Auto Theft (2205/2206)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
26-N Juvenile Detention Shift Supervisor		0.10	0.10	0.10	0.10	0.45	0.45
22-N Community BaseYouth Counselor		0.42	0.42	0.42	0.42	1.70	1.70
TOTAL POSITIONS		0.52	0.52	0.52	0.52	2.15	2.15
REVENUE SUMMARY:							
Intergovernmental		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services		81,016	160,250	115,000	210,000	210,000	210,000
Miscellaneous		5,548	11,890	20,000	-	-	-
TOTAL REVENUES		\$ 86,564	\$ 172,140	\$ 135,000	\$ 210,000	\$ 210,000	\$ 210,000
APPROPRIATION SUMMARY:							
Salaries		\$ 52,504	\$ 103,520	\$ 126,150	\$ 134,865	\$ 132,878	\$ 132,878
Benefits		23,166	43,467	54,720	58,823	55,435	55,435
Capital Outlay		-	-	-	-	-	-
Purchase Services & Expenses		10,881	9,340	14,500	6,500	6,000	6,000
Supplies & Materials		5,415	11,346	2,000	2,000	2,000	2,000
TOTAL APPROPRIATIONS		\$ 91,966	\$ 167,673	\$ 197,370	\$ 202,188	\$ 196,312	\$ 196,312
ANALYSIS							
Funding for this program has been increasing due to high demand for school-based RJ program. As a result, more FTE's have been designated to this program.							

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Pre-charge Diversion (2207)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
22-N Community Base Youth Counselor		-	-	-	0.40	0.40	0.40
22-N Detention Youth Counselor		-	-	-	0.08	0.08	0.08
TOTAL POSITIONS		-	-	-	0.48	0.48	0.48
REVENUE SUMMARY:							
Intergovernmental		\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Charges for Services		-	-	-	-	-	-
Miscellaneous		-	-	-	-	-	-
TOTAL REVENUES		\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
APPROPRIATION SUMMARY:							
Salaries		\$ -	\$ -	\$ -	\$ 20,100	\$ 21,300	\$ 21,300
Benefits		-	-	-	5,600	7,235	7,235
Capital Outlay		-	-	-	-	-	-
Purchase Services & Expenses		-	-	-	500	500	500
Supplies & Materials		-	-	-	500	500	500
TOTAL APPROPRIATIONS		\$ -	\$ -	\$ -	\$ 26,700	\$ 29,535	\$ 29,535
ANALYSIS							
This is a new program. Current positions have been partially allocated to work the program.							

BI-STATE REGIONAL COMMISSION

Director: Denise Bulat, Phone: 309-793-6300, Website: bistateonline.org

MISSION STATEMENT: To serve as a forum for intergovernmental cooperation and delivery of regional programs and to assist member local governments in planning and project development.

ACTIVITY/SERVICE:	Metropolitan Planning Organization (MPO)	DEPARTMENT:	Bi-State		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Urban		
BOARD GOAL:	Economic Growth	FUND:	01 General	BUDGET:	\$0
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Urban Transportation Policy & Technical Committee meetings		22	21	20	20
Urban Transportation Improvement Program document		1	1	1	1
Mississippi River Crossing meetings		12	6	4	2
Bi-State Trail Committee & Air Quality Task Force meetings		8	8	8	8

PROGRAM DESCRIPTION:

Regional Urban Transportation Planning

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Road & trail construction; bridge coordination, air quality, transit, GIS, grant applications	Maintain the region's eligibility for federal /state highway funds.	\$5.68 Million of transportation improvement programmed	\$5.68 Million of transportation improvement programmed	9.58 Million of transportation improvement programmed	\$10 Million of transportation improvement programmed

ACTIVITY/SERVICE:	Regional Planning Agency (RPA)	DEPARTMENT:	Bi-State	
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Urban	
BOARD GOAL:	Economic Growth	FUND:	01 General	BUDGET: \$0
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED
Region 9 Transportation Policy & Technical Committee meetings		9	7	8
Region 9 Transportation Improvement Program document		1	1	1
Transit Development Plan		0	0	1
				0

PROGRAM DESCRIPTION:

Regional Rural Transportation Planning

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Road & trail construction; air quality, transit, GIS, grant applications	Maintain the region's eligibility for federal /state highway funds.	\$2.46 Million of transportation improvement programmed	\$1.47 Million of transportation improvement programmed	\$1.6 Million of transportation improvement programmed	\$1.83 Million of transportation improvement programmed

ACTIVITY/SERVICE:	Regional Economic Development Planning		DEPARTMENT:	Bi-State	
BUSINESS TYPE:	Core		RESIDENTS SERVED:		All Urban
BOARD GOAL:	Economic Growth	FUND:	01 General	BUDGET:	\$0
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Comprehensive Economic Development Strategy document		1	1	1	1
Maintain Bi-State Regional data portal & website		1	1	1	1
Economic Development Related grant applications assisted		2	1	1	6
Small Business Loans in region		3	5	4	4

PROGRAM DESCRIPTION:

Regional Economic Development Planning

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Census Data Repository, region data portal, EDA funded projects in the region	Maintain the region's eligibility for federal economic development funds.	100%	100%	100%	100%

ACTIVITY/SERVICE:	Regional Services	DEPARTMENT:	Bi-State		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Urban		
BOARD GOAL:	Economic Growth	FUND:	01 General	BUDGET:	\$0
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
Joint purchasing bids and purchases		14	11	14	14
Administrator/Elected/Department Head meetings		31	30	30	30

PROGRAM DESCRIPTION:

Coordination of Intergovernmental Committees & Regional Programs

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Regional coordination, cooperation and communication for implementation of joint efforts	Maintain the region's cooperation and cost savings in joint efforts	100%	100%	100%	100%

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24										
PROGRAM: Regional Plan/Tech Assistance (3600)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC										
AUTHORIZED POSITIONS:																	
TOTAL POSITIONS		23.50	23.50	23.50	23.50	23.50	23.50										
REVENUE SUMMARY:																	
Membership Fees	\$	288,813	\$ 287,821	\$ 322,470	\$ 322,470	\$ 322,470	\$ 322,470										
Charges for Services		408,821	1,544,721	400,992	324,492	316,500	316,500										
Federal/State Funding		139,385	302,285	186,176	186,176	236,176	236,176										
Transportation		833,617	715,375	1,359,423	1,359,423	1,355,246	1,355,246										
SUB-TOTAL REVENUES	\$	1,670,636	\$ 2,850,202	\$ 2,269,061	\$ 2,192,561	\$ 2,230,392	\$ 2,230,392										
Scott County Contribution Professional Services		17,400	17,400	17,400	-	-	-										
Scott County Contribution Bi-State		77,355	69,620	82,094	82,094	82,094	82,094										
TOTAL REVENUES	\$	1,765,391	\$ 2,937,222	\$ 2,368,555	\$ 2,274,655	\$ 2,312,486	\$ 2,312,486										
APPROPRIATION SUMMARY:																	
Personal Services	\$	1,616,620	\$ 1,334,818	\$ 1,718,802	\$ 1,718,802	\$ 1,787,294	\$ 1,787,294										
Equipment		4,500	25,154	46,050	46,050	46,050	46,050										
Expenses		237,316	329,363	378,077	378,077	378,077	378,077										
Occupancy		57,991	59,751	59,751	59,751	59,751	59,751										
TOTAL APPROPRIATIONS	\$	1,916,427	\$ 1,749,086	\$ 2,202,680	\$ 2,202,680	\$ 2,271,172	\$ 2,271,172										
<div><div>COUNTY CONTRIBUTION</div><div><table><caption>County Contribution Data</caption><thead><tr><th>Year/Type</th><th>Amount</th></tr></thead><tbody><tr><td>2021-22 ACTUAL</td><td>69,000</td></tr><tr><td>2022-23 BUDGET</td><td>82,000</td></tr><tr><td>2022-23 PROJECTED</td><td>82,000</td></tr><tr><td>2023-24 ADMIN REC</td><td>82,000</td></tr></tbody></table></div></div>								Year/Type	Amount	2021-22 ACTUAL	69,000	2022-23 BUDGET	82,000	2022-23 PROJECTED	82,000	2023-24 ADMIN REC	82,000
Year/Type	Amount																
2021-22 ACTUAL	69,000																
2022-23 BUDGET	82,000																
2022-23 PROJECTED	82,000																
2023-24 ADMIN REC	82,000																
ANALYSIS																	
Budgeted contributions are based on per capita membership fees.																	

Community Health Care

CEO: Tom Bowman 563-336-3000 website chcqca.org

MISSION STATEMENT: Community Health Care serves the Quad Cities with quality health care for all people in need.

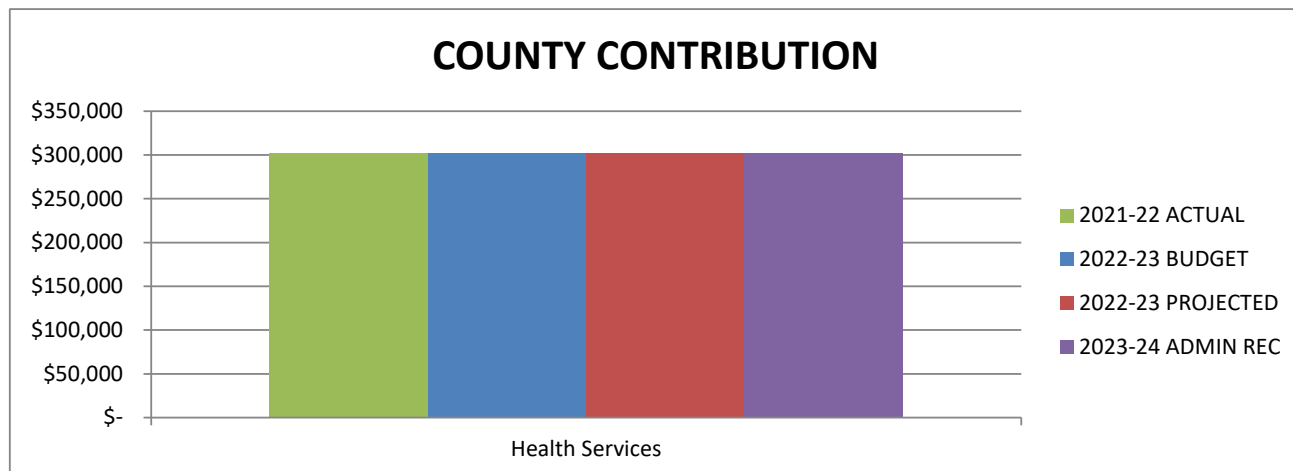
ACTIVITY/SERVICE:	Scott County Population Data	DEPARTMENT:	40.4001		
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVED:	13,414		
BOARD GOAL:	Great Place to Live	FUND:	01 General	BUDGET: \$302,067	
OUTPUTS		2020-2021	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Visits of clients below 100% Federal Poverty Level		11,495	13,635	15,500	15,808
Visits of clients below 101 - 138% Federal Poverty Level		3,039	3,689	3,800	3,908
Visits of clients above 138% Federal Poverty Level		3,982	5,484	4,900	4,980
# of prescriptions filled for those living in Scott County and using the sliding fee scale		5,621	5,996	5,600	5,776
Scott County Residents served		13,307	13,313	14,350	14,700
Scott Co Residents utilizing Medical Sliding Fee Program		3,488	6,061	6,200	6,300
Scott Co Residents utilizing Pharmacy Sliding Fee Program		2,017	1,780	2,125	2,175
Number of Scott Co Residents seen by the Community Health Team		N/A	N/A	75	150

PROGRAM DESCRIPTION:

CHC provides comprehensive primary health care for the Quad City Population in need on a sliding fee scale basis.

PERFORMANCE MEASUREMENT		2020-2021	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Scott County citizens will benefit from the sliding fee scale to make health care more affordable.	CHC will offer the sliding fee discount to all Scott County residents to ensure they have health care services.	\$844,330	\$797,853	\$891,929	\$905,308
Scott County citizens will have insurance coverage: private, Medicaid or Medicare	At least 92% of the citizens seen at CHC will have some form of insurance coverage	91%	92%	92%	92%

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Health Serv-Comm Services (40.4001)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
TOTAL POSITIONS	291.04	291.04	302.57	313.77	320.77	320.77
REVENUE SUMMARY:						
IA St Dept Health/Senior Health	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IA St Dept Health/Child Health	-	-	-	-	-	-
HHS-UHI	4,605,871	5,083,299	4,580,365	4,516,007	4,628,907	4,628,907
Patient Fees	27,462,381	31,001,066	30,336,925	30,921,296	31,694,328	31,694,328
HHS-Homeless	297,227	382,614	347,173	347,173	355,852	355,852
Other	14,326,052	5,371,350	4,431,458	5,669,697	5,811,439	5,811,439
SUB-TOTAL REVENUES	\$ 46,691,531	\$ 41,838,329	\$ 39,695,921	\$ 41,454,173	\$ 42,490,526	\$ 42,490,526
Scott County Contribution- Health Services Other						
Scott County Contribution-Comm Services	302,067	302,067	302,067	302,067	302,067	302,067
TOTAL SCOTT COUNTY CONTRIBUTIONS	\$ 302,067	\$ 302,067	\$ 302,067	\$ 302,067	\$ 302,067	\$ 302,067
TOTAL REVENUE	\$ 46,993,598	\$ 42,140,396	\$ 39,997,988	\$ 41,756,240	\$ 42,792,593	\$ 42,792,593
APPROPRIATION SUMMARY:						
Personal Services	\$ 27,391,056	\$ 28,707,058	\$ 29,058,486	\$ 30,498,195	\$ 31,260,650	31,260,650
Equipment	1,211,201	1,417,404	1,272,518	1,390,740	1,425,509	1,425,509
Expenses	4,391,452	5,160,104	4,613,770	4,473,310	4,585,143	4,585,143
Supplies	3,444,026	3,666,859	3,618,379	4,272,680	4,379,497	4,379,497
Occupancy	972,604	1,064,811	1,021,842	1,058,684	1,085,151	1,085,151
TOTAL APPROPRIATIONS	\$ 37,410,339	\$ 40,016,236	\$ 39,584,995	\$ 41,693,609	\$ 42,735,950	\$ 42,735,950



ANALYSIS

Community Health Care, Inc. (CHC) is a federally qualified health center (FQHC) which offers primary, preventive, acute and chronic care, as well as dental, behavioral health, OB/GYN, laboratory, pharmacy, chiropractic, nutrition, and health education services. Without CHC, many patients would be forced to rely on the emergency rooms for their primary care or they would go without care altogether.

CHC serves over 40,000 patients on an annual basis. CHC has dealt with inflation and no new grants while the cost of doing business continues to climb. CHC receives an enhanced federal Medicaid rate, but it is capped. CHC staff help patients enroll in health insurance if they don't have it. CHC now has a Community Health Workers Team who go out to the homes of various patients. The patients frequently don't have transportation or use a wheelchair to get around. Some patients, because of their disability, never leave their homes. The Community Teams help ensure medications are refilled and vaccinations are given, in addition to other basic health check-ups. The Community Health Team utilizes telehealth so patients can see and talk to their doctor.

It is recommended to provide CHC the same level of funding for FY24, \$302,067.

DURANT AMBULANCE

Lori Gruman 563-785-4540 durantamb@gmail.com

ACTIVITY/SERVICE:	Durant Ambulance	DEPARTMENT:		
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVED:	7,500	
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET: \$0
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED
		2023-24 PROJECTED		
Number of 911 calls responded to.		669	612	700
Number of 911 calls answered.		686	630	720
Average response time.		12.5	13:07	13
				14

PROGRAM DESCRIPTION:

Emergency medical treatment and transport.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Respond to all 911 requests in our area	Responded to 99% of all 911 requests in our area	98%	97%	Will respond to 98% of calls for service	97%
Calls for service will be responded to according to Iowa EMS best practice standards.	Responded within 20 minutes to 90% of the 911 requests in our area.	Responded within 15 min to 80% of area calls	95%	Respond within 20 minutes to 90% of calls in Scott County	95%

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Emergency Care & Transfer (4200)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
Volunteers		20.00	20.00	20.00	20.00	20.00	20.00
TOTAL POSITIONS		20.00	20.00	20.00	20.00	20.00	20.00
REVENUE SUMMARY:							
Political Subdivision Contracts	\$	18,999	\$ 15,578	\$ 18,500	\$ 15,000	\$ 15,000	\$ 15,000
Services		489,933	424,594	530,000	425,000	425,000	425,000
Contributions		27,727	90,924	12,000	27,000	27,000	27,000
Other		(103,607)	(124,003)	(112,500)	(93,100)	(93,100)	(93,100)
SUB-TOTAL REVENUES	\$	433,052	\$ 407,093	\$ 448,000	\$ 373,900	\$ 373,900	\$ 373,900
Scott County Contribution		20,000	20,000	20,000	20,000	20,000	20,000
TOTAL REVENUES	\$	453,052	\$ 427,093	\$ 468,000	\$ 393,900	\$ 393,900	\$ 393,900
APPROPRIATION SUMMARY:							
Equipment	\$	83,633	\$ 4,363	\$ -	\$ 120,000	\$ 100,000	\$ 100,000
Expenses		224,741	246,265	286,000	261,500	261,500	261,500
Supplies		22,892	20,825	20,000	28,000	28,000	28,000
Occupancy		6,406	7,268	6,500	7,000	7,000	7,000
TOTAL APPROPRIATIONS	\$	337,672	\$ 278,721	\$ 312,500	\$ 416,500	\$ 396,500	\$ 396,500
<div> <div>COUNTY CONTRIBUTION</div> <div> <div>2021-22 ACTUAL</div> <div>2022-23 BUDGET</div> <div>2022-23 PROJECTED</div> <div>2023-24 ADMIN REC</div> </div> <div>Durant</div> </div>							
ANALYSIS							
<p>No changes for the Scott County portion of the Durant Ambulance budget. Scott County contribution is fixed, and has not changed for many years. Activities are unchanged. Scott County has switched contract language in terms of financial reports required from Durant moving away from an audit to a compilation. County staff continue to work with Durant to assure all required reporting is submitted.</p> <p>Durant is anticipating responding to calls within 20 minutes, the Iowa EMS Standards target, 90% of the time. Given the nature of rural ambulance services, this measure appears attainable. Durant is projecting a decrease in the calls it will respond to after being answered. This adjustment too is appropriate given the challenges of staffing a volunteer ambulance service in a rural area. As Scott County discusses a county-wide service, there may be additional opportunities to enhance and/or support services provided in rural areas.</p>							

EMA

Dave Donovan, 563-505-6992, www.iascema.com



MISSION STATEMENT: The Scott County Emergency Management Agency exists under Iowa Code 29C for the purposes of county-wide preparedness, mitigation, response, recovery, detection, protection and prevention of natural or man-made disasters.

ACTIVITY/SERVICE:	Emergency Planning	DEPARTMENT:	68A		
BUSINESS TYPE:	Foundation	RESIDENTS SERVED:	80 EMA	county-wide	
BOARD GOAL:	Performing Organization	FUND:		BUDGET:	\$108,425
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
Revise and update multihazard plan in ESF format		25%	100%	100%	100%
Update Radiological Emergency Response Plans		25%	100%	50%	100%
Update Ancillary Plans and Annexes		15%	50%	75%	100%
Maintain approved county-wide mitigation plan		25%	35%	100%	100%

PROGRAM DESCRIPTION:

IAW Iowa Code 29C.9(6) Emergency planning means the annual maintenance of: the Scott County Multi-Hazard Emergency Operations Plan; Scott County Radiological Emergency Response Plans, and ancillary support plans (evacuation, debris management, volunteer management, etc.)

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Continuous 5 year project cycle. Update emergency plan to incorporate best practices and reflect new FEMA recovery emergency support functions	Achieving the desired outcome ensures coordinated response and recovery operations for any hazard event in Scott County	25%	100%	100%	100%
Annual update of Scott County Off-Site Radiological Emergency Response Plan (risk county Exelon)	Achieving the desired outcome ensures coordinated response operations and safety for Scott County citizens	25%	100%	50%	100%
Annual update of Scott County Off-Site Radiological Emergency Response Plan (host county DAEC)	Achieving the desired outcome ensures coordinated response operations to support evacuees from Linn County	15%	N/A	75%	NA
Mitigation Planning	Assist County in producing a mitigation plan that is accepted by FEMA Plan completed pending local, state and federal approval	25%	35%	100%	100%

ACTIVITY/SERVICE:	Training	DEPARTMENT:	EMA 68A	RESIDENTS SERVED:	Responders
BUSINESS TYPE:	Core	FUND:	80 EMA	BUDGET:	\$68,651
BOARD GOAL:	Performing Organization				
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
EMA Staff EMPG Required Training		100%	100%	100%	100%
Coordinate annual RERP training		100%	100%	100%	100%
Coordinate or provide other training as requested		100%	100%	100%	100%

PROGRAM DESCRIPTION:

Maintenance of dissemination of training and exercise opportunities for Scott County responders

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Meet State required 24 hours of professional development training annually	Meeting the requirement results in maintaining federal funding for this Agency	100%	100%	100%	100%
Coordinate / provide training for EOC staff and other agencies to support radiological emergency response	Annual documentation of coordination for or providing training required to maintain federal support of this agency.	100%	100%	100%	100%
Fulfill requests for training from responders, jurisdictions or private partners.	Meeting the needs of local agency / office training is a fundamental service of this agency and supports County wide readiness	100%	100%	100%	100%

ACTIVITY/SERVICE:	Organizational	DEPARTMENT:	EMA 68A	County-wide	
BUSINESS TYPE:	Foundation	RESIDENTS SERVED:	80 EMA	BUDGET:	\$342,164
BOARD GOAL:	Performing Organization	FUND:	80 EMA	BUDGET:	\$342,164
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
Grant coordination activities		100%	100%	100%	100%
Information dissemination		100%	100%	100%	100%
Support to responders		met expectations	100%	80%	100%
Required quarterly reports. State and county		100%	100%	100%	100%

PROGRAM DESCRIPTION:

This program is what keeps this office functioning in order to provide a base to support training, exercise, planning, and, mitigation requirements for Scott County.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
This program includes information dissemination made through this agency to public and private partners meetings.	100% Dissemination using multiple channels ensures info and opportunities reach all local partners	100%	100%	100%	100%
This agency has also provided support to fire and law enforcement personnel via EMA volunteer's use of our mobile response vehicles.	95%+ response to requests ensures effective use of these assets.	100%	100%	35%	100%

ACTIVITY/SERVICE:	Exercises	DEPARTMENT:	EMA 68A		
BUSINESS TYPE:	Foundation	RESIDENTS SERVED:	80 EMA	County-wide	
BOARD GOAL:	Performing Organization	FUND:		BUDGET:	\$65,608
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
RERP		100%	100%	100%	100%
5 year HSEMD exercise program completion		100%	100%	100%	100%

PROGRAM DESCRIPTION:

This program includes exercise participation undertaken by the Scott County Emergency Management Agency and/or public/private response partners to meet the State 5 year plan, as well as active participation in the FEMA radiological exercise program

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
RERP evaluated or training exercises results completed without a deficiency noted	Trains all EOC and off-site agencies in the correct response to a radiological incident.	100%	100%	100%	100%
5 year exercise program requires a minimum of three exercises per year.	Requirement helps drive multi-agency planning for exercise goals, resulting in realistic outcomes for each agency / department	100%	100%	100%	100%

SECC

Dave Donovan, 563-484-3050, dave.donovan@scottcountyiowa.gov



MISSION STATEMENT: With integrity and respect we provide superior Public Safety Dispatch services in an efficient and accurate manner. We are committed to serve the citizens and responders of Scott County with the highest standards to protect life, property, and the environment.

ACTIVITY/SERVICE:	Training	DEPARTMENT:	SECC		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	89 SECC	BUDGET:	county-wide \$160,420
BOARD GOAL:	Performing Organization	FUND:			
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
Increase number of cross-trained personnel		10%	25%	14%	18%
Achieve Professional Accreditation		15%	35%	40%	75%

PROGRAM DESCRIPTION:

Maintenance of all training programs within the organization including: training of all new employees, maintenance training of all Certified Training Officers (CTOs), ongoing professional development training, continuing education training, cross training of all personnel as needed, and obtaining and maintenance of any professional accreditation training.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Achieve three-discipline certification for all Dispatchers.	This will provide flexibility for staff movement and decrease the amount of overtime necessary. Will also assist in making the center more consolidated.	10%	25%	14%	18%
Identify and complete/meet the necessary requirements for attainment of National Center Accreditation.	Meeting the requirements for National Accreditation is the first step in becoming an Accredited Center which provides third party validation we are moving SECC forward in a manner consistent with industry standards.	15%	35%	50%	75%

ACTIVITY/SERVICE:	Communication	DEPARTMENT:	SECC	
BUSINESS TYPE:	Core	RESIDENTS SERVED:	89 SECC	County-wide
BOARD GOAL:	Performing Organization	FUND:		BUDGET: \$5,945,185
OUTPUTS		2020-21	2021-22	2022-23
		ACTUAL	ACTUAL	PROJECTED
Re-evaluation to Improve internal communications		25%	30%	35%
Improve external communications with partner agencies		75%	75%	75%
Improve customer service		50%	15%	25%
Reinvent SECC's website		25%	15%	20%

PROGRAM DESCRIPTION:

Providing efficient, timely, and accurate communication is the foundation of our organization. We strive to comply with all communication benchmarks outlined in the national standard set by NFPA 1221 which includes standards for all Public Safety Answering Points (PSAPs).

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
This as an area of opportunity - we have implemented a number of initiatives to improve communications with our staff but we need to evaluate those initiatives and tweak them to be more effective.	Improving communications improves overall organizational effectiveness and strengthens the bond between the center and the community.	25%	30%	35%	50%
With all of the recent changes in management staff, the need to acquaint outside agency staff with new management is vital. The goal is to continue to work to maintain the good relationships with outside agency staff.	Improving communications improves overall organizational effectiveness and strengthens the relationships between the center and our partner agencies.	75%	75%	75%	75%
Enhance our customer service efforts through more concentrated focus in this area and by infusing our Values in all our public contacts.	Improving customer service helps the organization provide a better quality service to all of the citizens of Scott County.	50%	15%	25%	35%
By reinventing SECC's website we can enhance our public outreach programing.	This will help SECC establish a better rapport with the community and the agencies we serve by providing real-time public safety information as well as providing news stories too help the general public better understand our mission and role in the community.	25%	15%	20%	35%

ACTIVITY/SERVICE:	Management and Planning	DEPARTMENT:	SECC	
BUSINESS TYPE:	Core	RESIDENTS SERVED:	89 SECC	County-wide
BOARD GOAL:	Performing Organization	FUND:		BUDGET: \$1,133,000
OUTPUTS		2020-21	2021-22	2022-23
		ACTUAL	ACTUAL	PROJECTED
Revise hiring process		75%	100%	100%
Develop a succession plan		50%	50%	100%
Improve interagency coordination		75%	50%	75%

PROGRAM DESCRIPTION:

Management and Planning are vital to any organization to help keep the organization moving forward into the future. This allows SECC to keep up to date with the ever changing society and the expectations that go along with the ever changing needs of society.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Revise hiring process to help identify those candidates most likely to succeed as a Dispatcher.	This will help provide a better employee selection process which ultimately will help choose a candidate who has the best chance for success thereby reducing the failure rate of prospective dispatchers and increase chances for employee retention.	75%	100%	100%	100%
Develop a succession plan so we are prepared to professionally respond to the loss of key members of the supervisory and management team.	To be successful we need to place the right people in the right positions and then assure they get the appropriate formal training and mentoring from more tenured members of the team. If we are successful we will be positioned to have employees ready for advancement when openings occur. It also provides a clear roadmap for employees aspiring to advance within SECC.	50%	50%	50%	100%
Improve interagency coordination to positively impact all levels of the organization. We continue to aggressively work with our partners to move to the middle to help facilitate our consolidation effort.	This will help SECC establish a better rapport with the agencies and increase confidence thereby breaking down barriers to allow for a paradigm shift needed to become more efficient and effective in our service delivery efforts (consolidation).	75%	50%	50%	75%

ACTIVITY/SERVICE:	Public Awareness	DEPARTMENT:	SECC	
BUSINESS TYPE:	Core	RESIDENTS SERVED:	89 SECC	County-wide
BOARD GOAL:	Great Place to Live	FUND:		BUDGET: \$6,695
OUTPUTS		2020-21	2021-22	2022-23
		ACTUAL	ACTUAL	PROJECTED
Re-energize the Education Team		25%	35%	40%
Develop Public Outreach Program		25%	25%	25%

PROGRAM DESCRIPTION:

Public awareness is an area that needs to be strengthened within SECC. The Public Education Team will help the citizens and stakeholders recognize SECC and an organization but also assist in showing others what SECC does and how SECC is a benefit to the community.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Re-energize and recruit additional staff for the Education Team and deliver public outreach programming to residents of Scott County.	This will allow members of SECC to help our public safety responders and citizen better identify with SECC personnel and SECC as an organization.	25%	35%	40%	50%
An area identified in the Strategic Planning process was a fundamental absence of a coordinated approach for public outreach programming. We are committed to develop and implement public outreach programming designed to enhance the safety of all residents and special populations (schools and seniors) of the County.	The goal of the Public Outreach Program is to engage all areas of the public we serve and to help them learn more about and understand what SECC does for the community. and how important our mission is to the quality of life within the county.	25%	25%	25%	35%

ACTIVITY/SERVICE:	Infrastructure/Physical Resources	DEPARTMENT:	SECC	
BUSINESS TYPE:	Core	RESIDENTS SERVED:		County-wide
BOARD GOAL:	Financially Responsible	FUND:	89 SECC	BUDGET: \$1,638,500
OUTPUTS		2020-21	2021-22	2022-23
		ACTUAL	ACTUAL	PROJECTED
Evaluate Interior/Exterior of Building		On-going	Ongoing	On-going
Evaluate Building Access and Security		On-going	100%	100%
Update CAD System		100%	100%	50%
Update Radio System		85%	90%	100%

PROGRAM DESCRIPTION:

Maintaining and continually updating the infrastructure and physical resources is vital to help keep the organization as current and in the best physical condition possible.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Evaluate the exterior of the Building	This audit of our building and related systems helps place SECC in the best position to provide fail-safe operations for our critical mission.	Completed for Current Year	Ongoing	On-going	On-going
Evaluate Building Access and Security and make specific security recommendations to protect the staff from those who may want to interrupt our ability to complete our mission.	This will allow us to help keep all of the personnel secure while working inside the building but also maintain the integrity of all data. It also affords us the ability to focus on our mission objectives while providing a feeling of general safety among all staff.	On-going	100%	100%	100%
Update CAD System to provide more functionality for the dispatchers and users of the system which will increase effectiveness.	This will allow for future growth of the organization, better functionality for all personnel, and ultimately better service for our agencies and citizens.	100%	100%	50%	100%

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Emergency Preparedness (480)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
SECC/EMA Director		0.15	0.15	0.15	0.15	0.15	0.15
Deputy Director		1.00	1.00	1.00	1.00	1.00	1.00
Emergency Management Planning Specialist		0.63	0.63	1.20	1.20	1.20	1.20
Emergency Services Data Analyst				0.50	0.50	0.50	0.50
Emergency Management Specialist		-	-	1.00	1.00	1.00	1.00
TOTAL POSITIONS		1.78	1.78	3.85	3.85	3.85	3.85

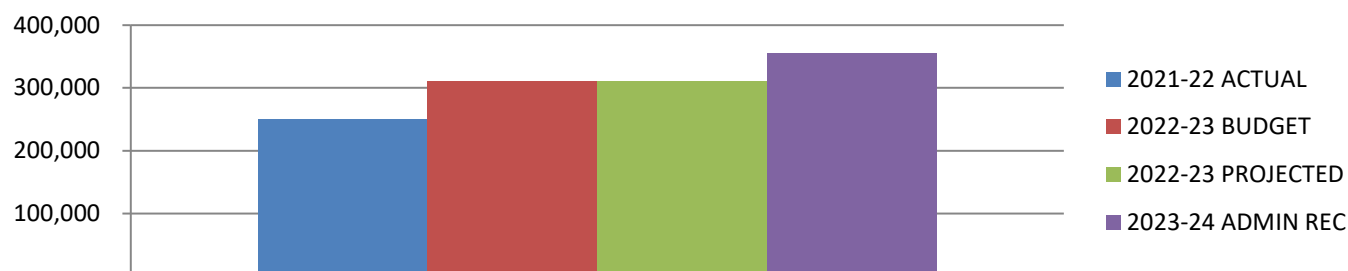
REVENUE SUMMARY:

Intergovernmental	\$	222,893	\$	374,528	\$	119,125	\$	608,500	\$	42,000	\$	42,000
County Contribution		250,000		250,000		310,000		310,000		355,000		355,000
Use of Money & Property		32,487		1,882		11,800		10,350		5,350		5,350
Fines & Forfeitures		87,288		44,895		42,500		42,500		42,500		42,500
TOTAL REVENUES	\$	592,668	\$	671,305	\$	483,425	\$	971,350	\$	444,850	\$	444,850

APPROPRIATION SUMMARY:

Salaries	\$	146,017	\$	199,702	\$	244,500	\$	229,000	\$	233,000	\$	233,000
Benefits		69,023		97,643		111,150		105,950		105,900		105,900
Capital Outlay		104,688		195,571		74,900		436,000		24,000		24,000
Purchase Services & Expenses		286,582		118,633		161,375		165,825		167,997		167,997
Supplies & Materials		75,426		7,989		8,350		13,550		13,950		13,950
Other Financing		-		-		-		-		-		-
TOTAL APPROPRIATIONS	\$	681,736	\$	619,537	\$	600,275	\$	950,325	\$	544,847	\$	544,847

COUNTY CONTRIBUTION



ANALYSIS

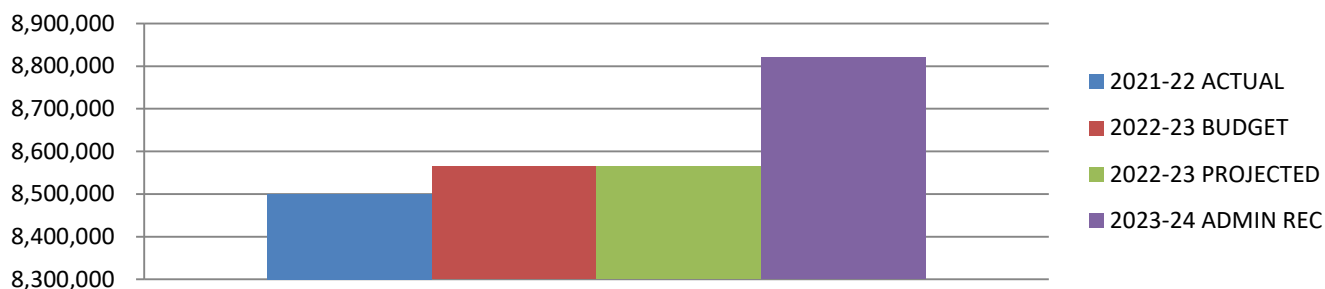
Expenses start to stabilize with the FY24 request as the impacts from COVID-19 and two grant projects lessen. One additional position (Data Analyst) will likely get approval to fill during the last quarter of FY23 and all of FY24. The current EMA budget includes funds for one half of that position, as it is shared with SECC.

The County contribution revenue for FY24 grows by 14.5% as the agency rebounds from the effects of several years of presidentially declared disasters and continue to increase their workload. The additional workload will assist all Scott County communities to be better prepared to deal with the adversity of disaster and increase our resilience. Expect growth in future fiscal years to more closely mirror inflationary rates.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Scott Emergency Comm Center (489)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
805-A SECC Director	0.85	0.85	0.85	0.85	0.85	0.85
505-A Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00
332-A Technology Systems Specialist	2.00	2.00	2.00	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Training Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Quality Assurance Specialist	-	-	1.00	1.00	1.00	1.00
Emergency Services Data Analyst	-	-	0.50	0.50	0.50	0.50
Shift Supervisor	6.00	6.00	6.00	6.00	6.00	6.00
Dispatchers	42.00	42.00	42.00	42.00	42.00	42.00
Warrant Clerk	2.00	2.00	2.00	2.00	2.00	2.00
Part-time	4.50	4.50	4.50	4.50	4.50	4.50
TOTAL POSITIONS	60.35	60.35	61.85	61.85	61.85	61.85

REVENUE SUMMARY:						
Intergovernmental	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Use of Money and Property	25,806	21,273	26,000	26,000	51,500	51,500
Fines & Forfeitures	231	2,555	25,800	25,800	300	300
SUB-TOTAL REVENUES	\$ 38,037	\$ 35,828	\$ 63,800	\$ 63,800	\$ 63,800	\$ 63,800
Scott County Contribution	8,500,000	8,500,000	8,565,000	8,565,000	8,820,000	8,820,000
Bond Financing	6,804,109	1,222,082	425,000	425,000	-	-
TOTAL REVENUES	\$15,342,146	\$ 9,757,909	\$ 9,053,800	\$ 9,053,800	\$ 8,883,800	\$ 8,883,800
APPROPRIATION SUMMARY:						
Salaries	\$ 3,499,835	\$ 3,625,689	\$ 3,815,238	\$ 3,809,000	\$ 3,891,000	\$ 3,891,000
Benefits	1,443,881	1,480,617	1,562,725	1,525,600	1,527,850	1,527,850
Capital	6,984,855	1,634,454	989,500	1,899,500	597,500	597,500
Purchase Services & Expenses	2,482,972	2,384,168	2,183,320	1,746,475	2,099,200	2,099,200
Supplies	23,171	24,444	32,150	17,155	29,050	29,050
Debt Services	708,400	717,400	726,000	726,000	739,200	739,200
TOTAL APPROPRIATIONS	\$15,143,114	\$ 9,866,772	\$ 9,308,933	\$ 9,723,730	\$ 8,883,800	\$ 8,883,800

COUNTY CONTRIBUTION



ANALYSIS

Expenditures stabilize in FY24 as the radio project is completed in FY23. the County contribution takes a jump (3%) in FY 24 after several years of little or no growth. In FY 24 we continue to build a reserve capital fund for future replacements for the radio project.

County Library

Director: Tricia Kane, Phone: 563-285-4794, Website: scottcountylibrary.org

MISSION STATEMENT: It is the mission of the Scott County Library System to make available library materials and information in a variety of formats to people of all ages.

ACTIVITY/SERVICE:	Public service - Community reach	DEPARTMENT:	Library	
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVED:	28,995	
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET: \$382,500
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED
				2023-24 PROJECTED
Physical items checked out		133,520	141,718	130,000
People visiting physical locations		60,513	68,420	61,000
Program attendance		15,419	22,175	13,000
Meeting room use		27	879	800
New services added		12	8	3
Notary/Proctoring		2	62	100
Library cardholders		14,426	14,743	14,500

PROGRAM DESCRIPTION:

Provide a variety of library materials, information and programming for people of all ages.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Provide a variety of library materials	Maintain a physical circulating collection	133,520	141,718	130,000	16,000
Serve a variety of age groups	Provide access to physical locations throughout the county	60,513	68,420	61,000	82,500
Provide a variety of programming options	Increase program attendance	15,419	22,175	13,000	22,500
Provide free community gathering space	Provide free meeting room use at 4 branches for non-profits	27	879	800	855
Vary services based on changing demands	Try new programs, services, and materials	12	8	3	5
Meet community needs for extra services	Provide notary and proctoring services within established policies	2	62	100	115
Library cardholders	Maintain a current database of library users	14,426	14,743	14,500	14,500

ACTIVITY/SERVICE:	Public Service-Digital	DEPARTMENT:	Library	
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVED:		28,995
BOARD GOAL:	Performing Organization	FUND:	Choose One	BUDGET: \$84,050
OUTPUTS	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
# of downloads - digital materials	47,956	42,282	27,000	31,500
# of streamed items - digital materials	35,656	11,325	6,000	3,000
# of hits on local databases	92,296	120,293	54,000	85,000

PROGRAM DESCRIPTION:

Go Digital Initiative-Digital interaction

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Provide access to digital materials to library cardholders	Maintain digital databases and services	175,908	173,900	87,000	150,000

ACTIVITY/SERVICE:	Public Service-Communications	DEPARTMENT:	Library	
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVED:	28,995	
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET: \$107,254
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED
				2023-24 PROJECTED
Staff interaction		23,035	20,912	20,000
Newsletter reach		1,908	2,083	1,800
Annual report produced		1	1	1
Website hits		170,907	215,668	175,000
Social media followers		3,316	3,645	5,000

PROGRAM DESCRIPTION:

Tell the library story in a variety of formats and using numerous platforms.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Staff physical locations and provide online and phone support for the community	Number of customer service contacts	23,035	20,912	20,000	21,500
Publish monthly newsletters for various age groups	Send at least 12 newsletters per year	100%	100%	100%	100%
Provide stakeholders with an annual report	Publish the report annually	1	1	1	1
Provide relevant and current web presence	Maintain accessible and secure website	170,907	215,668	175,000	215,000
Communicate with the public via social media	Maintain social media presence on relevant platforms	3,316	3,645	5,000	5,000

ACTIVITY/SERVICE:	Administration	DEPARTMENT:	Library		
BUSINESS TYPE:	Core Service	RESIDENTS SERVED:	28,995		
BOARD GOAL:	Extend our Resources	FUND:	01 General	BUDGET:	\$16,842
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Appropriations from Scott County		595,213	601,165	586,384	590,646
Average Service Hours Per Week		189	179	179	179
Total Employees		27	27	27	26

PROGRAM DESCRIPTION:

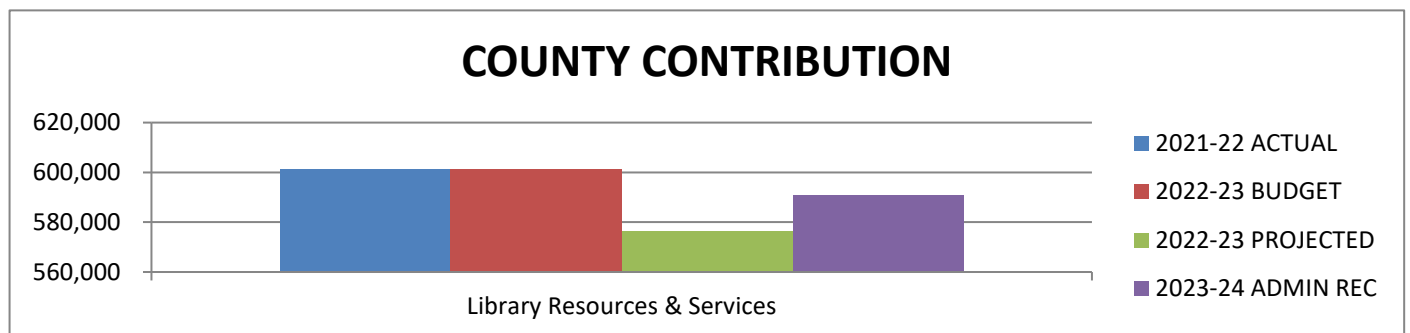
To provide administration of the library budget while providing superior library service to the residents of Scott County.

PERFORMANCE MEASUREMENT		2019-20	2019-20	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Prepare reports and provide data to shape the direction of library services.	Library Board will meet at least 10 times per year.	10	10	10	10
Collections of library materials are current, relevant and satisfy patron needs.	Collection maintenance and selection performed on all collections.	100%	100%	100%	100%
Provide superior library service in the most cost effective way.	Monitor expenses and stay within budgeted amounts.	100%	100%	100%	100%

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Library Resources & Services (67.1000)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
Library Director	1.00	1.00	1.00	1.00	1.00	1.00
Business Office and Information Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Technical Services Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Youth Services Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Public Services Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Outreach Services Librarian	1.00	1.00	1.00	1.00	1.00	1.00
Programming Associate	1.00	1.00	1.00	1.00	1.00	1.00
Technical Services/Information Librarian	1.00	1.00	1.00	1.00	0.60	0.60
Clerks	1.25	1.25	1.25	1.25	2.90	2.90
Library Page	1.00	1.00	1.00	1.00	0.60	0.60
Van Driver	1.00	1.00	1.00	1.00	0.50	0.50
Branch Associates	3.94	3.94	3.94	3.94	2.88	2.88
Public Services Associate	1.10	1.10	1.10	1.10	0.70	0.70
TOTAL POSITIONS	16.29	16.29	16.29	16.29	15.18	15.18

REVENUE SUMMARY:						
Grants and Reimbursements	-	-	-	-	-	-
Intergovernmental - Other Communities	\$ 640,977	\$ 643,592	\$ 655,070	\$ 679,994	\$ 696,171	\$ 696,171
Charges for Services	8,888	9,764	7,000	7,000	1,000	1,000
Miscellaneous	15,933	62,802	5,250	5,250	4,250	4,250
SUB-TOTAL REVENUES	\$ 665,798	\$ 716,158	\$ 667,320	\$ 692,244	\$ 701,421	\$ 701,421
Scott County Contribution	595,213	601,165	601,165	576,241	590,646	590,646
TOTAL REVENUES	\$ 1,261,011	\$ 1,317,323	\$ 1,268,485	\$ 1,268,485	\$ 1,292,067	\$ 1,292,067

APPROPRIATION SUMMARY:						
Salaries	\$ 674,341	\$ 685,382	\$ 712,600	\$ 712,600	\$ 738,500	\$ 738,500
Benefits	220,272	212,037	222,400	222,400	216,959	216,959
Capital Outlay	135,247	169,714	101,100	101,100	102,625	102,625
Purchase Services & Expenses	199,816	201,146	203,887	203,887	205,887	205,887
Supplies & Materials	25,302	22,294	28,498	28,498	28,096	28,096
TOTAL APPROPRIATIONS	\$ 1,254,978	\$ 1,290,573	\$ 1,268,485	\$ 1,268,485	\$ 1,292,067	\$ 1,292,067



ANALYSIS

Library funding is based on actual budget and per capita funding.

Medic Ambulance



Director: Linda Frederiksen, Phone: 563-323-1000, Website: www.medicems.com

MISSION STATEMENT: The mission of MEDIC EMS is to improve the health of our community by providing professional emergency medical services and compassionate care.

ACTIVITY/SERVICE:	911 Ambulance Response	DEPARTMENT:	Medic		
BUSINESS TYPE:	Core	RESIDENTS SERVED:	county-wide		
BOARD GOAL:	Great Place to Live	FUND:	01 General	BUDGET:	\$0
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
Requests for ambulance service		33,014	36,132	37,000	37,000
Total number of transports		24,317	26,447	25,500	35,654
Community CPR classes provided		234	546	600	600
Child passenger safety seat inspections performed		17	5	20	10

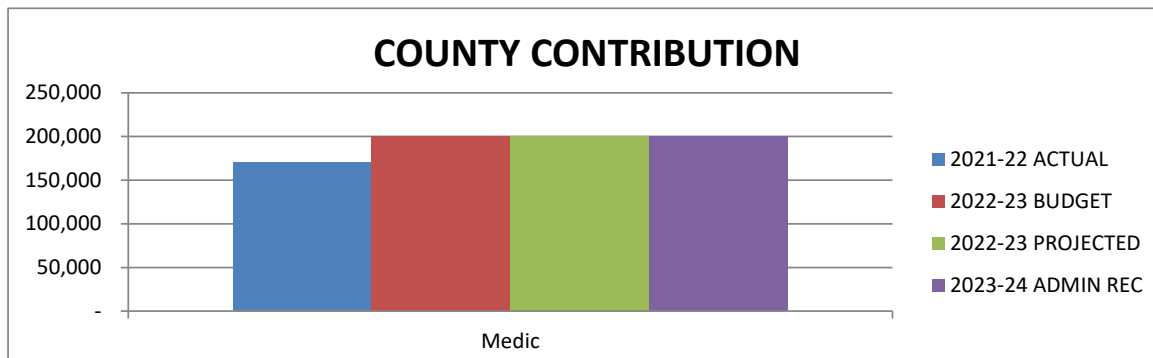
PROGRAM DESCRIPTION:

Provide advanced level pre hospital emergency medical care and transport.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Urban Code 1 Response times will be < 7 minutes 59 seconds	Response time targets will be achieved at > 90% compliance	80.29%	78.98%	82.50%	85.00%
Urban Code 2 Response times will be < 09 minutes 59 seconds	Response time targets will be achieved at > 90% compliance	89.65%	88.39%	90.00%	89.00%
Urban Code 3 Response times will be < 14 minutes 59 seconds	Response time targets will be achieved at > 90% compliance	92.56%	93.57%	93.00%	93.00%
All Urban Average Response times		7 minutes 42 seconds	7 minutes 43 seconds	7 minutes 45 seconds	7 minutes 30 seconds
Rural Code 1 Response times will be <14 minutes 59 seconds	Response time targets will be achieved at > 90% compliance	89.230%	88.01%	89.00%	90.00%
Rural Code 2 Response times will be <17 minutes 59 seconds	Response time targets will be achieved at > 90% compliance	92.390%	94.56%	92.00%	94.00%
Rural Code 2 Response times will be <19 minutes 59 seconds	Response time targets will be achieved at > 90% compliance	94.520%	97.68%	94.00%	95.00%
All Rural Average Response times		11 minutes 7 seconds	10 minutes 45 seconds	11 minutes 0 seconds	10 minutes 45 seconds
Increased cardiac survivability from pre-hospital cardiac arrest	% of cardiac arrest patients discharged alive	all arrests-15%, F/VT-27.6%	All arrests-21.15%, VT/VF-34.29%	all arrests-22%, VF/VT-25%	all arrests - 35%, VF/VT - 40.0%

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Medic Emergency Med Svcs (47)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
38-N Director	1.00	1.00	1.00	1.00	1.00	1.00
Supervisor Paramedic, EMT	131.00	107.00	126.00	140.00	140.00	140.00
Medical Director	1.00	1.00	1.00	1.00	1.00	1.00
Secretary/Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00
Manager	4.00	4.00	4.00	4.00	4.00	4.00
System Status Controller	14.00	16.00	16.00	16.00	19.00	19.00
Support Staff	2.00	2.00	2.00	2.00	2.00	2.00
Wheelchair/Shuttle Operator	1.00	5.00	3.00	3.00	3.00	3.00
TOTAL POSITIONS	155.00	137.00	154.00	168.00	171.00	171.00

REVENUE SUMMARY:						
Net Patient Revenue	\$ 9,588,937	\$ 10,541,425	\$ 10,185,770	\$ 10,844,312	\$ 11,240,657	\$ 11,240,657
Other Support	869,938	1,044,852	700,055	700,130	723,975	723,975
Genesis Medical Center	-	-	-	-	-	-
Trinity Medical Center	-	-	-	-	-	-
SUB-TOTAL REVENUE	\$ 10,458,875	\$ 11,586,276	\$ 10,885,825	\$ 11,544,442	\$ 11,964,632	\$ 11,964,632
Scott County Contribution	170,178	170,178	200,000	200,000	200,000	200,000
TOTAL REVENUES	\$ 10,629,053	\$ 11,756,454	\$ 11,085,825	\$ 11,744,442	\$ 12,164,632	\$ 12,164,632
APPROPRIATION SUMMARY:						
Personnel Services	\$ 7,420,205	\$ 7,834,123	\$ 8,182,953	\$ 9,215,659	\$ 9,974,187	\$ 9,974,187
Equipment	3,480	1,371	3,000	5,000	5,000	5,000
Expenses	2,853,310	3,052,269	3,227,481	3,339,224	3,413,124	3,413,124
Supplies	327,948	358,825	412,000	414,000	414,000	414,000
Occupancy	29,622	35,691	36,800	36,800	36,800	36,800
TOTAL APPROPRIATIONS	\$ 10,634,565	\$ 11,282,279	\$ 11,862,234	\$ 13,010,683	\$ 13,843,111	\$ 13,843,111



ANALYSIS

As Scott County develops a transition plan in response to the MEDIC EMS Governing Body's request for Scott County to receive its assets as part of a new department of the county, these budget figures represent MEDIC EMS as it operates as a 501C3, not as a unit of County government. Revenue is based solely on patient revenue as well as other support. The contribution of Scott County is an "up to" guarantee of yearly loss, not a reflection of dedicated funding from the Scott County general fund. As budgeted, MEDIC is predicting a 3.7% increase in revenue. This increase is consistent with what can be expected in Medicare rate increases as well as continued volume adjustments due to transfers between health care facilities, out of town transports due to bed availability, and other patterns that emerge after multiple years of stress on the health care system.

In terms of expenditures, a 6.4% increase for FY24 compared to projected FY23 is anticipated. A 9.7% increase between FY23 budgeted and FY23 projected has been included in this report. This adjustment means that the FY24 budget is 16.7% higher than budgeted FY23. The MEDIC EMS Board took significant steps to address salaries for employees as a recruitment and retention tool and this is reflected in the figures. Additional costs associated with capital purchase delays related to supply chain issues, in addition to rising costs of supplies, vehicles, etc. are also reflected in the increase in overall expenses.

BFOs remain the same despite increased volumes projected. Goals are consistent with Activity/Service.

The overall goal of Evaluating/determining an optimal, sustainable organizational structure of MEDIC EMS is a priority of the local governments of Scott County, Davenport, and Bettendorf and is in motion. As the transition moves forward, achieving the other goal of maintaining response rates will be key to monitoring the success of the transition.

Greater Davenport Redevelopment Corporation - GDRC



Executive Director: Roy Wennlund Phone: 563-884-7559 Website: gotodavenport.com

MISSION STATEMENT: The GDRC is a non-profit, public-private industrial development organization for the City of Davenport. It provides arms-length real estate transactions with privacy and confidentiality.

ACTIVITY/SERVICE:	Business Attraction / Expansion	DEPARTMENT:	GDRC
BUSINESS TYPE:	Core	RESIDENTS SERVED:	All Residents
BOARD GOAL:	Economic Growth	FUND:	01 General
		BUDGET:	\$0
OUTPUTS		2020-21	2021-22
		ACTUAL	ACTUAL
		2022-23	2023-24
		PROJECTED	PROJECTED
Market & manage EIIC & other industrial properties			

PROGRAM DESCRIPTION:

GDRC provides arms-length real estate transactions for any industrial property for sale in Davenport. The principal offering is the Eastern Iowa Industrial Center at I-80 and NW Blvd. in north Davenport.

PERFORMANCE MEASUREMENT		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Market and manage the EIIC and other industrial sites throughout Davenport/Scott County	The Industrial Center is viewed as the premier, certified industrial site in Eastern Iowa. Since the Industrial Center's inception, there have been \$472 million invested with an estimated \$135 million assessed valuation.	All materials have been submitted for Certification and final approval /Certification is pending from IEDA. Responded to 9 RFI's from prospects presented by chamber/state/city. 12 GDRC Board Meetings took place, and two EIIC Owner's Association meeting were held. 15 Sales calls were performed. Updates on property and other details was made to web site, but map updates are still pending final certification maps. GDRC exercised the Option to Purchase the Shriners parcel and then sold the entire parcel to the Amazon developer and the new building is under construction resulting in 1000 to 1500 new permanent jobs. Lot 3 was sold for \$526K and that property is in the permitting process for 150K sq. ft. of development. 1.94 acre site is under contract and pending closing	Two parcels totaling 16.6 acres were sold in December resulting in net proceeds of \$787,950, and the sale of the 27.58 acres closed on June 28, 2022 and the sale proceeds were \$1.636M. Lot 3 was sold and 100K sq. ft. of 150K sq. ft. that is planned for development is under construction. Nine GDRC Board meetings have been conducted. The August February and June meetings were cancelled due to a conflicts. The EIIC owners meeting was held November 18th, and the second was held May 12th. Four RFI's: Operation, Birdcage, Speedway and Runway responded to. Engineering for pond work is in process and bidding is scheduled now for August. Nine marketing calls. It was a very successful year for GDRC and we appreciate the support from Scott County.	Complete Project Runway transaction and acquisition of Deere 4-acre parcel. Determine access plan for remaining EIIC parcels without existing direct road access. Negotiate sale of 17 remaining acres EIIC ground. Conduct monthly GDRC Board Meetings and 2 EIIC Owners Association Meetings, Respond to 2 RFI from prospects presented by Chamber/state/city. Coordinate finalization of pond restoration project. Explore expansion of Transload trackage on remnant of Amazon parcel. Work with relevant parties on developing future GDRC direction and projects.	Negotiate sale or disposition of 12 remaining acres (one parcel) EIIC ground. Conduct monthly GDRC Board Meetings and 2 EIIC Owners Association Meetings, Respond to any RFI's from prospects presented by Chamber/state/city. Complete pond restoration project. Work with relevant parties on developing future GDRC direction and projects. Note that GDRC currently has one remaining parcel of 12 acres that has limited access. Sale of this final parcel will be challenging given the lack of existing direct street access. Focus will be on maintaining the quality of the EIIC and working on development of strategic next steps.

Quad Cities Chamber

Director: LaDrina Wilson, Phone: 563-322-1706, Website: quadcitieschamber.com



Mission Statement: The Quad Cities Chamber creates a prosperous regional economy where all can thrive through business & economic growth, placemaking and talent attraction/development.

ACTIVITY/SERVICE:	Business Attraction/Retention & Expansion	DEPARTMENT: Quad Cities Chamber			
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVED:			All Residents
BOARD GOAL:	Economic Growth	FUND:	01 General	BUDGET:	\$0
OUTPUTS		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
New Business Visits Conversations/inquiries		2	2	2	2
Total Active Projects		N/A	163	reported as actual	reported as actual
Businesses locating in the Region		N/A	1	1	2
Businesses Retained and/or Expanded		5	6	4	6
Capital Investment Announced		N/A	\$ 140,508,862	\$ 50,000,000	\$100,000,000
Direct Jobs Announced (new and retained)		361	305	250	500
New Direct Payroll		N/A	\$ 14,208,503	\$ 10,000,000	reported as actual
Average Salary		N/A	\$ 46,585	\$ 40,000	reported as actual
Economic Impact Calculated		N/A	\$ 195,239,005	\$ 120,000,000	\$175,000,000

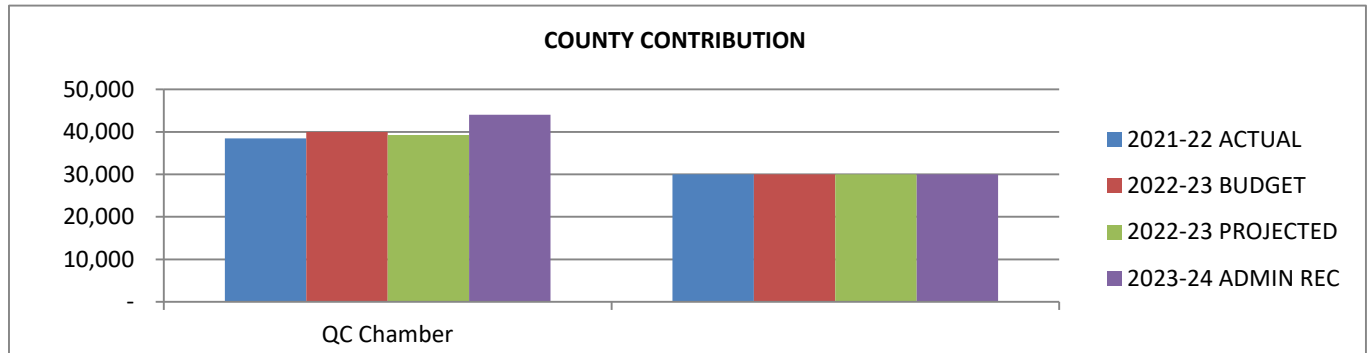
PROGRAM DESCRIPTION: Business Attraction & Business Retention & Expansion

Marketing the Quad Cities region for the purpose of attracting new investment and generating high quality jobs and serving as an expert resource for companies making location and expansion decisions and acting as a business advocate to align the region's public and private sector resources for the benefit of residents in the six-county region.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Pipeline					
Total New Projects identified (Includes BA, BRE and BC)	Target 50/year	50	72	50	50
Total Resource Assists (Includes technical assistance by Chamber, referrals to resources service partners, business development and financial assistance opportunities shared)	Target >500 per year	>500 per year	2,626	>500 per year	>500 per year
Business Attraction					
Leads generated via marketing/business intelligence	Reported as actual #		1,239		
Out of market outreach (Includes site selectors, company site location decision makers and company headquarter visits)	Target 100/year	100	144	100	100
Business Retention					
Existing Company Conversations	Target 500/year	500	560	500	500

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Regional Econ Develop (4901, 4903)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
CEO		0.10	0.10	0.10	0.10	0.10	0.10
President		0.30	0.30	0.30	0.30	0.30	0.30
Vice-President		1.00	1.00	1.00	1.00	1.00	1.00
Business Attraction Staff		1.10	1.10	1.10	1.10	1.10	1.10
Administrative Secretary		0.60	0.60	0.60	0.60	0.60	0.60
Database Specialist		0.25	0.25	0.25	0.25	0.25	0.25
Accounting/HR/Admin Staff		0.50	0.50	0.50	0.50	0.50	0.50
Marketing Staff		1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POSITIONS		4.85	4.85	4.85	4.85	4.85	4.85

REVENUE SUMMARY:							
Private Sector Members		\$ 1,591,688	\$ 2,193,451	\$ 2,300,000	\$ 2,309,345	\$ 2,175,000	\$ 2,175,000
Public Sector Members		342,886	232,744	350,000	316,600	375,000	375,000
Interest Revenue		12	357	20	3,600	3,900	3,900
Other		1,295,029	1,970,401	1,500,000	1,428,936	1,650,000	1,650,000
SUB-TOTAL REVENUES		\$ 3,229,615	\$ 4,396,953	\$ 4,150,020	\$ 4,058,481	\$ 4,203,900	\$ 4,203,900
Scott County Contribution Rock Island Arsenal Defense Alliance		-	-	-	17,400	17,400	17,400
Scott County Contribution Chamber Program Services		44,377	38,454	40,000	39,278	44,000	44,000
Scott County Contribution GDRC Supporting Services		30,000	30,000	30,000	30,000	30,000	30,000
TOTAL COUNTY CONTRIBUTION		74,377	68,454	70,000	86,678	91,400	91,400
TOTAL REVENUES		\$ 3,303,992	\$ 4,465,407	\$ 4,220,020	\$ 4,145,159	\$ 4,295,300	\$ 4,295,300
APPROPRIATION SUMMARY:							
Personal Services		\$ 1,852,364	\$ 2,159,813	\$ 2,350,000	\$ 2,559,511	\$ 2,500,000	\$ 2,500,000
Allocated Overhead		430,937	1,195,546	1,409,000	710,967	965,250	965,250
Total Direct Overhead		-	-	-	-	-	-
Total Business Attractions		260,607	605,440	546,000	951,751	901,400	901,400
TOTAL APPROPRIATIONS		\$ 2,543,908	\$ 3,960,799	\$ 4,305,000	\$ 4,222,229	\$ 4,366,650	\$ 4,366,650



ANALYSIS

GDRC contribution is to remain the same. Chamber program contribution will increase based on per capita membership.

Visit Quad Cities

Director: Dave Herrell, Phone: 309-736-6820 Website: www.visitquadcities.com



MISSION STATEMENT: To enhance the quality of life and economic development for residents and visitors by marketing the Quad Cities region as an outstanding Midwest convention and tourism destination.

ACTIVITY/SERVICE:	External Marketing to Visitors	DEPARTMENT:	QCCVB	
BUSINESS TYPE:	Community Add On	RESIDENTS SERVED:	All residents	
BOARD GOAL:	Great Place to Live	FUND:	Choose One	BUDGET: \$0
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED

PROGRAM DESCRIPTION:

The VQC increases visitor expenditures and overnight stays through strategic sales, marketing, and services. We promote and package the Quad Cities to attract and meet the needs of meetings, conventions, group tours, sporting events and competitions, special interest groups, and the leisure traveler. We are also community liaison for enhancing the quality of life for current and potential new residents, by supporting the development of new attractions, events, and special interests. Scott County residents benefit from increased hotel/motel tax revenues, sales tax revenues, food & beverage taxes, and gaming revenues and taxes. The increased expenditures received from visitors, keeps property taxes low. State tourism reports the benefit to each resident to be on average \$1200 less in property taxes every year.

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Increase Hotel/Motel taxes and Retail Sales Taxes to the County	Increase of 5% over previous Fiscal Year	\$ 3,895,120	\$ 3,746,671	\$ 3,500,000	\$ 4,000,000
Increase visitor inquiries processed, documented and qualified	Increase of 2% over previous Fiscal Year	\$ 305,842	\$ 230,952	\$ 225,000	\$ 230,000
Increase group tour operator inquiries processed, documented and qualified	Increase of 2% over previous Fiscal Year	\$ 259	\$ 213	\$ 750	\$ 264
Increase convention/meeting planner and trade show leads	Increase of 2% over previous Fiscal Year	\$ 942	\$ 777	\$ 1,000	\$ 1,100

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	
PROGRAM: Regional Tourism Development (5400)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC	
AUTHORIZED POSITIONS:								
TOTAL POSITIONS		12.00	12.00	13.00	13.00	11.00	13.00	
REVENUE SUMMARY:								
Davenport	\$	375,000	\$	375,000	\$	375,000	\$	375,000
Bettendorf		129,648		261,080		145,240		175,000
Moline		116,637		225,351		172,900		210,000
Rock Island		24,042		51,393		70,000		70,000
East Moline		6,000		6,000		6,000		6,000
Rock Island County		24,579		58,523		46,900		55,000
Silvis		1,000		1,000		1,000		1,000
LeClaire		5,000		5,000		5,000		5,000
Carbon Cliff		5,000		5,000		5,000		5,000
Eldridge		3,000		3,000		3,000		3,000
State of Illinois/LTCB Grant		155,498		313,167		200,000		200,000
State of Illinois/Marketing Partnership Grant		-		-		-		50,000
State of Illinois/International Grant		-		-		-		-
Other Grants		220,049		79,100		30,000		30,000
Interest		5,760		3,152		10,500		10,500
Miscellaneous Income		204,485		339,467		10,000		10,000
Membership Income		38,457		52,437		52,500		52,500
Publications Income	\$	-	\$	-		3,000		3,000
Joint Projects Income		-		-		500		500
Corporate Donations		-		-		10,000		10,000
QC Sports Commission Income		-		142,690		70,485		70,485
SUB-TOTAL REVENUES	\$	1,314,155	\$	1,921,360	\$	1,217,025	\$	1,217,025
Scott County Contribution		70,000		70,000		70,000		70,000
TOTAL REVENUES	\$	1,384,155	\$	1,991,360	\$	1,287,025	\$	1,287,025
APPROPRIATION SUMMARY:								
Personal Services	\$	677,587	\$	727,358	\$	659,923	\$	659,923
Equipment		-		2,724		-		-
Expenses		1,080,502		1,121,926		771,078		771,078
Supplies		5,432		7,764		3,000		3,000
Occupancy		96,885		117,491		107,600		107,600
TOTAL APPROPRIATIONS	\$	1,860,406	\$	1,977,263	\$	1,541,601	\$	1,541,601
<div><div>80,000</div><div>60,000</div><div>40,000</div><div>20,000</div></div> <div><div>2021-22 ACTUAL</div><div>2022-23 BUDGET</div><div>2022-23 PROJECTED</div><div>2023-24 ADMIN REC</div></div> <div>Regional Tourism</div>								
ANALYSIS								
Visit Quad Cities contribution is to remain the same.								

Center for Active Seniors, Inc. (CASI)

President/CEO: Laura Kopp, Phone: 563-386-7477, Website: www.casiseniors.org

MISSION STATEMENT: To provide services that promote independence and enrich the lives of older adults through socialization, health, wellness and supportive services.

ACTIVITY/SERVICE:	Outreach	DEPARTMENT:		39.3901	
BUSINESS TYPE:	Quality of Life	RESIDENTS SERVED:			700
BOARD GOAL:	Great Place to Live	FUND:	01 General	BUDGET:	\$0
OUTPUTS		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
Unduplicated # Served (enrolled and not enrolled)		2,278	2,106	2,050	2,050
Total Client Contacts (directly with and on behalf of clients enrolled and not enrolled)		20,649	19,513	19,000	19,100
# of clients being enrolled in Home and Community Based Services (Homemaker, Transportation, Home Delivered Meals, Food Pantry Assistance, Summer Heat Relief) - Duplicated number due to clients being eligible for more than one HBCS.		1,480	1,377	1,200	1,300
Number of clients enrolled in:					
HCBS: Transportation		N/A	N/A	35	35
HCBS: Congregate, Home Delivery Meals & food pantry assistance at the end of the quarter		N/A	N/A	365	365
HCBS: Home Maker Services		N/A	N/A	35	35
HCBS: SEAP (Supplemental Emergency Assistance Program)		N/A	N/A	85	85
HCBS: CASI's Summer Heat Relief Program (May - September)		N/A	N/A	100	100
HCBS: Quad Cities Senior Secret Santa (August - December)		N/A	N/A	390	500
Fed Benefits: Medicare		N/A	N/A	28	28
State Benefits: Medicaid/IA Waivers		N/A	N/A	150	150
Fed Benefits: Social Security		N/A	N/A	15	15
Fed/State Benefits: Veterans Administration		N/A	N/A	5	5
Fed/State Benefits: SNAP		N/A	N/A	90	90
State Benefits: IA Rent Reimbursement Assistance Program		N/A	N/A	150	150
Fed/State Benefits: HUD Housing		N/A	N/A	168	816
Fed/State Benefits: COVID-19 assistance		N/A	N/A	500	300

PROGRAM DESCRIPTION:

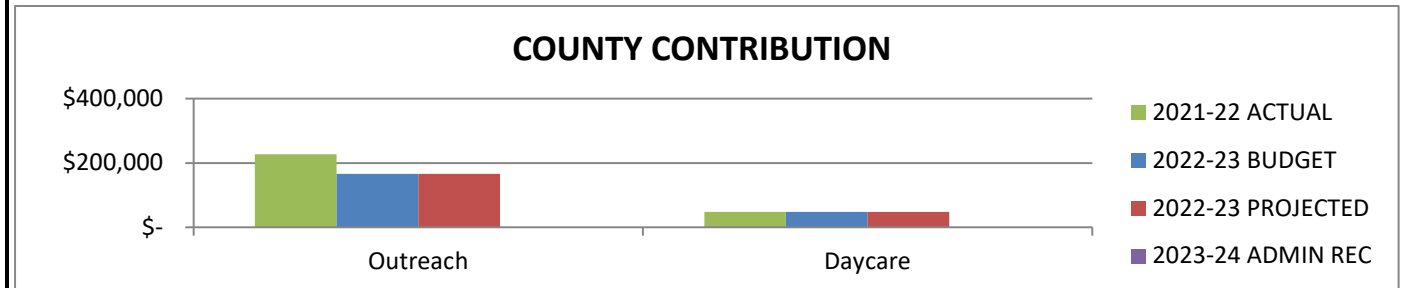
To assist Scott County older adults in maintaining independent living by A) completing comprehensive assessments to determine individual needs: B) referrals to local, state and federal programs and services C) providing referral/assistance to determine individual needs. D) implementation and monitoring of programs and services for client. *Definitions: Enrolled Client -CASI Intake, IDA Intake and applications for Federally-funded programs and services. Non-Enrolled Client - No Intake on file.*

PERFORMANCE MEASUREMENT		2020-21 ACTUAL	2021-22 ACTUAL	2022-23 PROJECTED	2023-24 PROJECTED
OUTCOME:	EFFECTIVENESS:				
Client maintains a level of independence and remains at home for a longer length of time.	90% of the clients enrolled in the program will be in their home at the end of each quarter.	93%	92%	90%	N/A

The data provided is for historical context

FINANCIAL & AUTHORIZED POSITIONS SUMMARY	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Outreach to Older Persons (39.3901)	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:						
Director of Senior Services	1.00	1.00	1.00	1.00	1.00	1.00
Senior Advocates	5.00	5.00	6.00	6.00	6.00	6.00
TOTAL POSITIONS	6.00	6.00	7.00	7.00	7.00	7.00

REVENUE SUMMARY:						
Medicaid Waiver ADC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title III C	4,700	3,034	2,000	182	2,000	2,000
Veteran's Administration	-	-	-	-	-	-
United Way	-	-	-	-	-	-
Contributions	492	275	250	590	250	250
Miscellaneous	788	735	1,500	1,500	1,500	1,500
CDBG	-	-	-	-	-	-
Day Foundation	-	-	-	-	-	-
Supplemental Grants	-	-	-	-	-	-
ADC meals	-	-	-	-	-	-
Admin Revenue Allocation	-	-	-	-	-	-
Transportation/ADC	-	-	-	-	-	-
SUB-TOTAL REVENUES	\$ 5,980	\$ 4,044	\$ 3,750	\$ 2,272	\$ 3,750	\$ 3,750
Scott County Contribution	\$ 165,614	\$ 165,614	\$ 165,614	\$ 165,614	\$ 165,614	\$ -
TOTAL REVENUES	\$ 171,594	\$ 169,658	\$ 169,364	\$ 167,886	\$ 169,364	\$ 3,750
APPROPRIATION SERVICES						
Personal Services	\$ 362,520	\$ 324,120	\$ 375,359	\$ 345,019	\$ 375,359	\$ -
Expenses	569	4,191	2,450	1,700	2,450	-
Supplies	29	241	250	250	250	-
Occupancy	-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 363,118	\$ 328,552	\$ 378,059	\$ 346,969	\$ 378,059	\$ 378,059



ANALYSIS

The Center for Active Seniors (CASI) continues to work on "rebounding" after Covid-19 pandemic. CASI's goal is to keep seniors in their own homes safely and maintain their independence for as long as possible. CASI is celebrating their 50th Birthday in FY23.

The Outreach Program assists numerous seniors in their homes. The Outreach staff assist with completing federal, state and local paperwork/renewals for benefits which helps stretch the resources even further. The Outreach service is not a Medicaid billable service.

CASI has been encouraged to continue seeking other funding streams. The FY24 revenue request for the Outreach program is the same as FY23. Due to budget constraints for FY24 the County contract will be eliminated for the CASI Outreach program.

Because of low census and Medicaid billable services within Jane's Place, it is recommended the county no longer fund Jane's Place. CASI needs to continue the marketing of Jane's Place and work on increasing the number of HCBS Waivers CASI can serve and bill.

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Day Care/Older Persons (39.3903)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
Adult Day Center Coordinator		1.00	1.00	1.00	1.00	1.00	1.00
Adult Day Center Assistant Coordinator		1.00	1.00	2.00	2.00	2.00	2.00
Adult Day Center Nursing Assistant		-	-	0.50	0.50	0.50	0.50
Adult Day Center Facilitators		6.00	6.00	4.00	4.00	4.00	4.00
Adult Day Center Aides		-	-	-	-	-	-
TOTAL POSITIONS		8.00	8.00	7.50	7.50	7.50	7.50
REVENUE SUMMARY:							
Medicaid Waiver ADC	\$	11,956	\$ 42,218	\$ 50,000	\$ 44,821	\$ 50,000	\$ 50,000
Title III B		6,599	19,733	16,000	11,200	16,000	16,000
Veteran's Administration		10,343	17,385	47,000	35,311	47,000	47,000
United Way		5,000	5,000	-	-	-	-
Contributions		2,161	7,329	1,500	4,620	1,500	1,500
Miscellaneous		-	-	-	-	-	-
CDBG		-	-	-	-	-	-
Day Foundation		-	-	-	-	-	-
Project Income		19,374	110,995	100,000	91,956	100,000	100,000
Supplemental Grants		3,500	-	-	-	-	-
ADC meals		1,294	8,367	6,000	5,730	6,000	6,000
Admin Revenue Allocation		-	284,823	284,823	284,823	284,823	284,823
Transportation/ADC meals		159	373	500	500	500	500
SUB-TOTAL REVENUES	\$	60,386	\$ 496,223	\$ 505,823	\$ 478,961	\$ 505,823	\$ 505,823
Scott County Contribution		48,136	48,136	48,136	48,136	-	-
TOTAL REVENUES	\$	108,522	\$ 544,359	\$ 553,959	\$ 527,097	\$ 505,823	\$ 505,823
APPROPRIATION SUMMARY:							
Personal Services	\$	433,117	\$ 517,136	\$ 538,831	\$ 524,604	\$ 538,831	\$ 538,831
Equipment		1,898	4,001	1,000	1,000	1,000	1,000
Expenses		2,592	21,819	36,050	27,506	36,050	36,050
Supplies		1,307	6,433	3,750	3,624	3,750	3,750
Occup		-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$	438,914	\$ 549,389	\$ 579,631	\$ 556,734	\$ 579,631	\$ 579,631
ANALYSIS							
Jane's Place census has been low over the years. The services within Jane's Place are billable to Medicaid. It is recommended the county no longer fund Jane's Place. CASI needs to continue the marketing of Jane's Place and work on increasing the number of HCBS Waivers CASI can serve and bill.							

Center for Alcohol & Drug Services, Inc. (CADS)

Director: Dennis Duke, phone: 309-779-2023, Website: www.cads-ia.com

MISSION STATEMENT: The Center for Alcohol & Drug Services, Inc. is a non-profit organization established to provide quality substance abuse education, prevention, assessment, treatment, and referral services.

ACTIVITY/SERVICE: Evaluation & Treatment		DEPARTMENT: CADS		
BUSINESS TYPE:	Core	RESIDENTS SERVED:		800
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET: \$0
OUTPUTS		2020-21	2021-22	2022-23
		ACTUAL	ACTUAL	PROJECTED
Number of admissions to the detoxification unit.		436	512	500
Number of admissions to the residential beds		N/A	N/A	300

PROGRAM DESCRIPTION:

The Center for Alcohol & Drug Services, Inc. will provide treatment services at our Country Oaks residential facility.

PERFORMANCE MEASURE		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Clients will successfully complete treatment.	At least 75% of the clients who enter Country Oaks for substance treatment will successfully complete the program and not discharge against advice.	77%	78% 397/512 did not discharge against advice	75% / (375 / 500)	N/A
The data provided is for historical context					

ACTIVITY/SERVICE: Criminal Justice Program		DEPARTMENT: CADS		
Director: Dennis Duke, phone: Core		RESIDENTS SERVED:		225
BOARD GOAL: Performing Organization		FUND: 01 General	BUDGET:	\$0
OUTPUTS		2020-21	2021-22	2022-23
		ACTUAL	ACTUAL	PROJECTED
Number of criminal justice clients provided case management. <i>(These clients include non OWI criminal court involved clients).</i>	456	291	450	450
Number of Clients admitted to the Jail Based Treatment Program	76	36 since 7/1/21	80	50
Number of Scott County Jail inmates (inmate status & released) referred directly to Country Oaks Residential Program	13	11 since 7/1/21	15	15

PROGRAM DESCRIPTION:

The CENTER will provide services for criminal justice clients referred from the Scott County Jail, the Courts, or other alternative programs in the Jail Based Treatment Program and/or in any of the CENTER'S continuum of care (residential, half way house, outpatient, or continuing care).

PERFORMANCE MEASURE		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Clients will demonstrate increased success potential through use of case management and treatment	100 clients will stay engaged in treatment for at least 90 days.	107	84	100 Clients at 110 days	N/A
Offenders who complete the in-jail portion of the program and return to the community will continue with services at CADS.	At least 90% of the clients will remain involved with treatment services for at least 30 days after release from jail.	92%	92% 11/12 remain active at least 30 days after release from jail. Others still incarcerated, transferred, etc.	90% (27/30)	N/A
Offenders who complete the in-jail portion of the program and return to the community will continue with services at CADS.	At least 70% of clients will successfully complete all phases of the Jail Based Treatment Program	91%	50% 4/8 discharged successfully completed all phases	70% (14/ 20)	N/A

The data provided is for historical context

ACTIVITY/SERVICE: Prevention		DEPARTMENT: CADS		
Director: Dennis Duke, phone: Community Add On		RESIDENTS SERVED:		1500
BOARD GOAL:	Performing Organization	FUND:	01 General	BUDGET: \$0
OUTPUTS	2020-21	2021-22	2022-23	2023-24
	ACTUAL	ACTUAL	PROJECTED	PROJECTED
Number of Scott County Residents receiving indicated or selective prevention services in person or through virtual trainings	1,446	2,510 total residents served; 414 are selective/indicated	1,500	1,500

PROGRAM DESCRIPTION:

CADS conducts substance abuse prevention and awareness programs focused on educational and informational opportunities for those at risk (selective population) and persons exhibiting the early stages of use or related problem behavior. Skills and programs focus on changing the perception of harm in relation to marijuana and alcohol. Populations include youth groups, adults, community stakeholders, business professionals, faith-based organizations, colleges and universities, etc.

PERFORMANCE MEASURE		2020-21	2021-22	2022-23	2023-24
		ACTUAL	ACTUAL	PROJECTED	PROJECTED
OUTCOME:	EFFECTIVENESS:				
Individuals receiving prevention services will gain skills and knowledge related to alcohol and marijuana.	At least 90% of the individuals reported an increased understanding of substance abuse and like issues through the use of surveys.	92%	75% increased knowledge; 21% maintained knowledge	90% or 1350/1500	N/A

The data provided is for historical context

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24																															
PROGRAM: Outpatient Services (3801, 3805)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC																															
TOTAL POSITIONS		15.50	15.50	15.50	15.50	15.50	15.50																															
REVENUE SUMMARY:																																						
I.D.S.A. Treatment	\$	241,630	\$	157,744	\$	154,756	\$	278,800	\$	264,487	\$	264,487																										
I.D.S.A. Prevention		1,138,423		914,271		646,076		876,192		904,502		904,502																										
Scott County Jail Based Project		86,868		15,652		-		-		-		-																										
Rock Island County		-		-		-		-		-		-																										
United Way		-		-		-		-		-		-																										
Client Fees		-		-		-		-		-		-																										
Insurance Payments		-		-		-		-		-		-																										
Interest		-		-		-		-		-		-																										
Seventh Judicial District		-		-		-		-		-		-																										
Contributions		-		-		-		-		-		-																										
County Commitments		-		-		-		-		-		-																										
Scott County Jail		-		-		-		-		-		-																										
U S Fed Probation		-		-		-		-		-		-																										
Medicaid, Illinois		-		-		-		-		-		-																										
SUB-TOTAL REVENUES		\$	1,466,921	\$	1,087,667	\$	800,832	\$	1,154,992	\$	1,168,989	\$	1,168,989																									
Substance Abuse Treatment		20,464		27,388		30,000		30,000		30,000		-																										
IDPH Substance Abuse Funds		6,821		9,129		10,000		10,000		10,000		-																										
Tobacco Use Prevention		-		-		-		-		-		-																										
Criminal Justice Client Case Manager		98,000		98,000		98,000		98,000		98,000		-																										
TOTAL COUNTY CONTRIBUTION			125,285		134,517		138,000		138,000		138,000		-																									
TOTAL REVENUES		\$	1,592,206	\$	1,222,184	\$	938,832	\$	1,292,992	\$	1,306,989	\$	1,168,989																									
APPROPRIATION SUMMARY:																																						
Personal Services	\$	670,867	\$	598,883	\$	623,520	\$	604,324	\$	852,353		-																										
Equipment		-		-		-		-		-		-																										
Expenses		89,278		131,802	\$	231,804	\$	114,752	\$	82,102		-																										
Supplies		68,471		85,991		52,304		60,588		53,827		-																										
Occupancy		52,655		54,711		53,304		52,872		53,175		-																										
TOTAL APPROPRIATIONS		\$	881,271	\$	871,387	\$	960,932	\$	832,536	\$	1,041,457	\$	-																									
COUNTY CONTRIBUTION																																						
<table><thead><tr><th>Category</th><th>2021-22 ACTUAL</th><th>2022-23 BUDGET</th><th>2022-23 PROJECTED</th><th>2023-24 ADMIN REC</th></tr></thead><tbody><tr><td>Outpatient</td><td>\$125,285</td><td>\$125,285</td><td>\$125,285</td><td>\$0</td></tr><tr><td>Residential</td><td>\$134,517</td><td>\$134,517</td><td>\$134,517</td><td>\$0</td></tr><tr><td>Jail Based</td><td>\$15,652</td><td>\$15,652</td><td>\$15,652</td><td>\$0</td></tr><tr><td>Inmate Treatment</td><td>\$98,000</td><td>\$98,000</td><td>\$98,000</td><td>\$0</td></tr></tbody></table>														Category	2021-22 ACTUAL	2022-23 BUDGET	2022-23 PROJECTED	2023-24 ADMIN REC	Outpatient	\$125,285	\$125,285	\$125,285	\$0	Residential	\$134,517	\$134,517	\$134,517	\$0	Jail Based	\$15,652	\$15,652	\$15,652	\$0	Inmate Treatment	\$98,000	\$98,000	\$98,000	\$0
Category	2021-22 ACTUAL	2022-23 BUDGET	2022-23 PROJECTED	2023-24 ADMIN REC																																		
Outpatient	\$125,285	\$125,285	\$125,285	\$0																																		
Residential	\$134,517	\$134,517	\$134,517	\$0																																		
Jail Based	\$15,652	\$15,652	\$15,652	\$0																																		
Inmate Treatment	\$98,000	\$98,000	\$98,000	\$0																																		
ANALYSIS																																						
The Center for Alcohol and Drug Services (CADS) survived the Covid-19 Pandemic, but were left with severe staff shortages. A shortage of nursing staff has forced CADS to end detox services at Country Oaks facility. The facility is still being used for residential inpatient services. Services within the jail have decreased significantly over the past three years, with fewer group sessions for both men and women inmates. Medical detox services and ASAM evaluations are being completed at Genesis Medical Center. Therefore the recommendations for FY24 is to end the County contribution to this program, and supplement the prior services through a new provider.																																						

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
PROGRAM: Residential Services (3802, 3804)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC
AUTHORIZED POSITIONS:							
TOTAL POSITIONS		27.60	27.90	32.90	32.90	32.69	32.90
REVENUE SUMMARY:							
I.D.S.A. Treatment	\$	1,274,285	\$ 1,260,334	\$ 1,179,012	\$ 1,574,028	\$ 1,444,202	\$ 1,444,202
United Way		892,977	-	-	-	-	-
Client Fees		-	-	-	-	-	-
Insurance Payments		-	-	-	-	-	-
Interest		-	-	-	-	-	-
Contributions		-	-	-	-	-	-
County Commitments		-	-	-	-	-	-
US Fed Probation		-	-	-	-	-	-
Contractual Fees		-	-	-	-	-	-
Other Operating Revenue		-	1,846,981	1,349,604	1,785,632	1,429,011	1,429,011
SUB-TOTAL REVENUES	\$	2,167,262	\$ 3,107,315	\$ 2,528,616	\$ 3,359,660	\$ 2,873,213	\$ 2,873,213
Evaluation and Treatment Services		295,432	295,432	295,432	295,432	295,432	-
Scott County Jail - Inmate Substance Abuse Treatment		100,000	100,000	100,000	100,000	100,000	-
TOTAL COUNTY CONTRIBUTION		395,432	395,432	395,432	395,432	395,432	-
TOTAL REVENUES	\$	2,562,694	\$ 3,502,747	\$ 2,924,048	\$ 3,755,092	\$ 3,268,645	\$ 2,873,213
APPROPRIATION SUMMARY:							
Personal Services	\$	1,721,809	\$ 2,074,275	\$ 1,655,304	\$ 2,075,752	\$ 2,263,271	-
Equipment		-	-	-	-	-	-
Expenses		64,017	57,092	62,712	104,892	89,363	-
Supplies		220,997	203,725	253,812	244,812	166,805	-
Occupancy		86,111	91,067	95,696	92,780	85,761	-
TOTAL APPROPRIATIONS	\$	2,092,934	\$ 2,426,159	\$ 2,067,524	\$ 2,518,236	\$ 2,605,200	\$ -
ANALYSIS							
<p>The Center for Alcohol and Drug Services (CADS) has experienced a severe shortage of staff, especially nursing staff. This has lead to the to end of detox services at Country Oaks facility. There are not enough nurses willing to work to keep the facility open for detox. The facility is still being used for residential inpatient services though. They currently have 66 beds at Country Oaks- 25 for residential services, another 25 for Level 3.1, assistance with housing and treatment, and another 16 beds for residential that had been designated for detox.</p> <p>Medical detox services and ASAM evaluations are now being completed at Genesis Medical Center. Once the individual is stable, he/she can be moved to Country Oaks if ordered to inpatient services. The funding for Detox, Evaluations and Treatment will end in FY24 and patients will be referred to a new ASAM evaluation facility.</p> <p>The Scott County Jail Inmate Substance Abuse Treatment services remain low due to staffing issues. There are limited group sessions, one staff person from CADS, conducting two small group sessions Monday through Thursday. The funding for Inmate Substance Abuse Treatment will end in FY24 and a new resource for treatment services will be identified.</p>							

FINANCIAL & AUTHORIZED POSITIONS SUMMARY		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24			
PROGRAM: Jail Based Assessment/Treatment (3803)		ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	ADMIN REC			
AUTHORIZED POSITIONS:										
Counselors		5.00	5.00	5.00	5.00	5.00	5.00			
Program Managers		0.10	0.10	0.10	0.10	0.10	0.10			
TOTAL POSITIONS		5.10	5.10	5.10	5.10	5.10	5.10			
REVENUE SUMMARY:										
IDSA Treatment	\$	-	\$	-	\$	-	\$	-		
Interest		-		-		-		-		
7th Judicial		186,707		201,131		173,525		217,700		
Contributions		-		-		-		-		
Contractual Fees		-		-		-		-		
SUB-TOTAL REVENUES	\$	186,707	\$	201,131	\$	173,525	\$	217,700		
Jail Based Assessment & Treatment		154,899		154,899		154,899		-		
TOTAL REVENUES	\$	341,606	\$	356,030	\$	328,424	\$	372,599	\$	217,700
APPROPRIATION SUMMARY:										
Personal Services	\$	207,841	\$	188,015	\$	213,680	\$	150,428	\$	299,532
Equipment		-		-		-		-		-
Expenses		653		55		52		160		718
Supplies		4,912		5,167		5,016		6,596		5,011
Occupancy		1,885		1,497		1,952		1,768		1,935
TOTAL APPROPRIATIONS	\$	215,291	\$	194,734	\$	220,700	\$	158,952	\$	307,196
ANALYSIS										
<p>Inmates in the Scott County jail are able to have an assessment done and participate in the 7.5 week jail based program if they are going to be in jail at least that long. The approval for entering the program comes from the County Attorney's office. The program also offers community counseling and group sessions as well as a graduation ceremony. There have been minimal numbers go through this program since the start of Covid-19.</p> <p>The FY24 funding for the Jail Based Assessment and Treatment will end and the County will supplement the prior services through a new provider.</p>										

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SUPPLEMENTAL INFORMATION

SUPPLEMENTAL INFORMATION

INDEX

	<u>Page</u>
BASIS OF ACCOUNTING.....	441
BUDGET CALENDAR	444
BUDGET PREPARATION PROCESS	445
FINANCIAL MANAGEMENT POLICIES.....	449
PAY PLAN	465
BUDGET GLOSSARY	479

Fun Fact
Scott County
celebrated
it's 185th
birthday in
2022!



BASIS OF ACCOUNTING

Scott County's accounting system for budgeting purposes is on the modified accrual basis of accounting using governmental fund types. The State of Iowa does require that all budget amendments be enacted



one month prior to the end of the fiscal year. Budgets are prepared using the same accounting basis as practices as are used to account for and prepare financial reports for the funds; thus, the budgets are presented in accordance with accounting principles generally accepted in the United States of America. Budget appropriations for Scott County governmental funds are projected on the modified accrual basis of accounting and full accrual for its enterprise fund.

Both the annual budget and preparation of the audited Annual Comprehensive Financial Report (ACFR) of the County are based on generally accepted accounting principles, include the same funds (other

than the entity-wide funds included in the ACFR), and meets the criteria set forth by the Government Finance Officers Association for its Certificate of Achievement for Excellence in Financial Reporting.

For the governmental funds the modified accrual basis of accounting is used as the budgeting purpose. Modified accrual accounting recognizes revenues when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that it is collectible within the current period, or soon enough after the end of the current period to pay liabilities of the current period. For this purpose the County considers revenues to be available in they are collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred. However, debt service expenditures, as well as related compensated absences and claims and judgements, are recorded only when payment is due. A difference for the Golf course fund, is that capital expenditures are recorded as an asset and are depreciated as a non-cash expense over the lives of those assets.

For budgeting purposes, any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget should be considered a major fund. The format includes basic fund types as follows:

MAJOR GOVERNMENTAL FUNDS (budgeted):

General Fund - This fund accounts for all transactions of the County that pertain to the general administration of the County and the services traditionally provided to its citizens. This includes law enforcement services, legal services, emergency services, juvenile justice administration services, physical health services, coordination of care of the mentally ill, services to the poor, services to military veterans, services to the elderly, environmental quality services, conservation and recreation services, animal control services, county development services, representation (election) services, state administrative services, and various interprogram services such as policy and administration, central services, and risk management services.

Special Revenue Funds - These funds are utilized to account for revenues derived from specific sources which are usually required by law or regulation to be accounted for as separate funds. For Scott County these funds include the American Rescue Plan Act Fund, the Rural Services Basic Fund and the Secondary Roads Fund.

American Rescue Plan Act (ARPA) Grant Fund - This fund accounts for the restricted special revenues of the American Rescue Plan Act (ARPA). The ARPA Fund is a special revenue fund.

Secondary Roads Fund – To account for State revenue allocated to the County to be used to maintain and improve the County’s roads.

Debt Service Fund - This fund accounts for the accumulation of revenues for and payment of principal and interest on general obligation long-term debt.

Capital Projects Fund - These funds are utilized to account for financial resources to be used for the acquisition or construction of capital facilities or other major fixed assets or one-time uses of funds.

NONMAJOR GOVERNMENTAL FUNDS (budgeted): (the following funds are special revenue funds)

Opioid Settlement Fund – To account for litigation settlement revenue allocated to the County to be used to prevent and care of individuals impacted by Opioids.

Rural Services Fund – To account for taxes levied to benefit the rural residents of the County.

Recorder’s Record Management Fund – To account for the added fee collected for each recorded transaction to be used for the purpose of preserving and maintaining public records.

BUSINESS–TYPE ACTIVITIES FUND (non-budgeted): These funds are utilized to account for operations and activities that are financed or operated in a manner similar to the private business enterprise, and where the cost of providing goods and services to the general public on a continuing basis is expected to be recovered primarily through user charges. The County accounts for its Glynns Creek Golf Course at Scott County Park through the Golf Course Enterprise Fund.

The accounting of financial activities for the County and the budget appropriation process are additionally maintained in groups according to classifications required by the State of Iowa. Revenues are credited to individual fund types while expenditures are recorded according to service areas within specific funds for budgetary control purposes. This budget document was prepared according to these criteria. The following service areas are included in the budget:

- Public Safety and Legal Services
- Physical Health and Social Services
- County Environment and Education Services
- Roads and Transportation Services
- Government Services to Residents
- Administration (interprogram) Services
- Debt Service
- Capital Projects







The blended component units of the County, the Scott Emergency Communication Center and the Public Safety Authority, and the discretely presented component units of the County, the Emergency Management Agency and County Library, are not included in this budget document. Funding for these entities are treated as authorized agencies and expenditures of the County Budget. The component unit entities have separate budgeting processes and supervisory boards which are not included the County's budget making process.

Fun Fact

Scott County was named in honor of General Winfield Scott, who was the presiding officer at the signing of the peace treaty that ended the Black Hawk War.



SCOTT COUNTY, IOWA BUDGET CALENDAR

	Board of Super- visors	County Admin- istration	Citizens and State	Depart- ments and Authorized Agencies
July	New Fiscal Year Begins July 1, 2022 to June 30, 2023			
August	Strategic Planning			
September	Identification of specific areas to be reviewed in upcoming budget process. Short and long term goals.			Develop initial revenue estimates
October	Set Budget Parameters			Develop and submit operating and capital requests
November		Development of Salary and Benefit Estimates	Discussions with Board and County Administration for new funding requests	 
December		Development of Capital requests and planning		
January		Presentation of Administrations recommendation of the proposed budget, and maximum tax levy		
February	Board reviews operating and capital budgets; adopts maximum tax levy; available via Webex			Public Hearing on Proposed and Amended Budget; available via Webex
March	Board reviews operating and capital budgets; adopts maximum tax levy; available via Webex			
April	Adoption of Budget by resolution. Strategic Planning	Prepare final budget document. Review budget amendment needs	Certification by Auditor and State Department of Management	
May	Adopt Budget Amendment by resolution; available via Webex	Propose budget amendment for current year	Public Hearing on Amended Budget; available via Webex	
June	Set appropriations and authorized position levels for ensuing fiscal year			
July	New Fiscal Year Begins July 1, 2023 to June 30, 2024			

BUDGET PREPARATION PROCESS

The preparation of Scott County's budget involves the interaction of County departments, authorized agencies, boards and commissions, the Board of Supervisors, and the general public. This process begins with the initial distribution of budget materials to departments and authorized agencies and is completed with the Board of Supervisors certification of a budget for the upcoming fiscal year. **Bolded** text is visualized in the budget calendar. Beginning in calendar year 2020, the County began broadcasting committee of the whole, including budget meetings, and the Board of Supervisor meetings using Webex, broadcasting technology. After the meeting is complete, the recorded session is available on the county website. During the meeting, the public can access the board through public comment via a telephone or computer / mobile device.

The County's budgetary process begins ten months prior to July 1st, the beginning of the County's fiscal year. In **August**, the Board of Supervisors completes an amended **strategic planning** update to identify goals and outcomes for the long, medium and short term. In **September**, the Board of Supervisors identifies specific areas to be reviewed by staff during the upcoming budget preparation process. **Identification of short and long term goals for discussion**. Staff develops early **revenue estimates**. In early **October**



the Board of Supervisors meets with the County Administrator and the Director of Budget and Administrative Services to identify **specific areas to be reviewed during the budget process**. They also set **parameters** for increases for all departments and authorized agencies. These specific areas of review are then given to department heads and agency directors to keep in mind as they prepare their budget requests for the ensuing year. At the end of October, **Budget Planning Manuals** and appropriate worksheets are distributed to department heads and authorized agency directors. The Budget Planning Manuals identify the budgetary process and give specific directions on the process. Scott County's system includes the completion of several Budgeting For Outcomes (BFO) forms that are described in detail in the manual.

Scott County's budgetary process is on the County's ERP system, and consequently, historical data is available to the departments. The department's primary responsibility is to review the historical data in respect to services to be provided to the citizens of Scott County by the department. The Office of Administration and the Office of Human Resources provides **personnel and wage information**. The department head reviews the information to determine what level of appropriation will be required to provide the current level of services. Any additional service levels proposed to be provided to the general public at the request of either the department, County Administrator, or Board of Supervisors, are identified and highlighted during the budget review process.

Additionally, while analyzing expenditure requirements in order to **support current service levels**, the department is also requested to **establish performance objectives** for the upcoming fiscal year. These performance objectives relate to the service levels currently provided by the department's programs.

Quarterly status reports on the progress being made toward the current year's performance objectives are also required and are forwarded to the Board of Supervisors throughout the fiscal year for their review and information. The County's Budgeting for Outcome system is further explained at the end of this budget preparation process discussion.

In regard to goals and objectives, the Board of Supervisors, during their work sessions every other year, discusses and identify objectives. These biennial objective issues are reviewed mid-term for possible changes or refinements. A complete listing of the target issues appears in the Board Chairman and County Administrator's budget message included in the budget document.

Department requests for appropriations are submitted to the Office of Administration for initial review by the end of **November**. The departments consult with the appropriate boards and commissions in developing the budget as it relates to service levels. Staff further allocates expenditures by sub-object type. The department head meets with the County Administrator, the Director of Budget and Administrative Services, and the department's assigned budget analyst during the remainder of **December** and the first part of **January** regarding the proposed budgets. The Office of Administration prepares revenue estimates from input from the respective departments. Each department is required to submit potential revenue estimates for their programs. The Office of Administration estimates general revenues such as those from the State and Federal government, and lastly determines the County's taxing ability. A preliminary budget is discussed with the County Administrator. This preliminary budget reflects the budget requests as submitted by the departments and adjusted by the County budget team in relation to revenue projections.

The County Administrator presents to the Board of Supervisors a balanced budget in late **January**. The Board of Supervisors receives information which includes the budget message from the County Administrator,



various schedules dealing with taxation and property valuations, in addition to the proposed revenue schedules, expenditure schedules, and summary of department programs as they pertain to the proposed budget. Copies of the initial proposed budget as presented to the Board of Supervisors are available at the County Auditor's office and public libraries for citizen review. The County must present a maximum tax levy for the general fund and rural services fund before setting the public hearing.

The summary information for the departments includes a history of financial data in addition to a revised estimate for the current year and the proposed budget for both expenditures and revenues. Additionally, a brief description of the program is presented with other program performance indicator information as it applies to the budget. Any changes from the current year to the proposed year are also noted. Of special importance is the inclusion of the performance objectives for the programs within each department.

The month of **February** is basically devoted to discussions with the Board of Supervisors. At the Board's first two **budget work sessions the overall impact of the expenditures are reviewed** along with the potential property tax changes and other revenue adjustments.



In addition, each Board member, based on his/her own review of the budget materials or from budget discussions, identifies other budget issues and policy matters. These budget issues then become subsequent agenda items at future budget sessions until all are resolved.

These sessions, as in the case of the goals and objectives sessions of the Board of Supervisors during **January**, are open to the general **public**. New in 2020 included the process of broadcasting budget meetings through Webex meeting management software and the

opportunity to receive feedback from the public based on the virtual meetings.

After the general budget meetings with County staff and department/agency directors as necessary, the Board of Supervisors meets to discuss the County's services and items of concern to the operation of the County. The Board of Supervisors identifies items that they had previously discussed which were to be considered as additions or deletions to the proposed budget. The Board then has the task of weighing certain services or programs within the organization in light of available resources. After the Board of Supervisors agrees upon a proposed level of services, and likewise an appropriation level, the Board sets a public hearing of maximum tax levy. Notice of such **public hearing** is made in the local official newspapers and a summary of the proposed tax levy is included in the publication. According to state law, the rate a super majority is required to approve a tax asking exceeding 2% of the prior year levy. After approval a notice of budget public **hearing** is made in the local official newspapers and a summary of proposed expenditure and revenue levels is included in that publication. According to state law, the tax rate cannot be increased after publication of the proposed expenditure levels or the proposed maximum levies for the public hearing thus, department/agency requests are always used as a basis of publication. During the public hearing, citizens are given the opportunity to voice their objections or support of the proposed budget as presented. After the **public hearing**, the Board of Supervisors considers any comments made and then act upon the approval of the budget.

The Board officially authorizes by resolution to certify with the County Auditor and the State Office of Management the adopted budget for the upcoming year on or before the state law deadline of **April 30th**. After certification, staff reviews the budget and detailed information changed in light of Board of Supervisors discussions. The **budget is subsequently printed and available for distribution**. The budget document then becomes an instrument and a guide for the Board and departments during the year for achieving the goals and objectives, and providing programs and services as described in the budget.

The budget document is drafted after the board formally approves the state budget amounts by functional area and include the narrative descriptions of the budget process. In **February 2023**, the State corrected the property tax valuation for FY 2024 and therefore caused budgetary changes in order to maintain the Board's goals. This was prepared and discussed in **March 2023**.

Budget amendments occur twice during the current fiscal year. The first budget amendment is presented to the Board of Supervisors in **February** for approval with the upcoming fiscal year budget. A second amendment is recommended to the Board of Supervisors in **May** of the current year in order to close the fiscal year. Both amendments are designed to provide legal capacity of functional expenditures by category based upon current estimates. The level of budgetary control for each amendment process is on the functional level of the County's governmental functions. Departmental line item budgetary adjustments within a function may be made throughout the year as long as the total expenditures is not increased from the legally adopted budget.

SCOTT COUNTY'S BUDGETING FOR OUTCOMES BUDGET SYSTEM

Prior to fiscal year 1983-84 Scott County was accustomed to budgeting for total departments and authorized agencies. Beginning in FY84, the County introduced program performance budgeting. With performance based budgeting, the County budgeted for departments, but each department divided its budget into functions or services, which are known as "programs". The performance based budget had been in place at Scott County for over 30 years, with many departments using the same measurers for many years.



In 2009, the Board of Supervisors set a goal to revise their performance based budget system. The County decided to adopt budgeting for outcomes as their new budgeting method. Budgeting for outcomes challenges public leaders to determine what outcomes citizens most value, prioritize

their tax dollars to purchase those results, and rethink the way their departments and agencies go about producing them. Our old performance based budget system asked the question, what programs can we cut to keep the budget in balance? The new budget method asks, how can government increase the value it delivers to citizens with the money that is available?

There are huge benefits of using the budgeting for outcomes method of budgeting. First, it allows the government to see or eliminate obsolete or low value activities. Next, it helps find money for important new investment or activities – if an investment is important, it will rise to the top of the list. Other spending with less value falls off of the list. It ensures the general interest trump special 'pet' projects. Outcome based budgeting ensures accountability for performance – programs MUST deliver results or they don't get funded. It also talks about the budget in common sense terms – Traditional budgets are difficult for citizens to read. BFO budgets are designed for anyone to understand – and they allow citizens to understand exactly the services that its government provides with additional transparency.

What is an outcome?

It must be specific and address the customers' needs (internal or external)

It must be measurable

It must be aggressive but attainable

It must be results oriented

It must be time bound (it must have a deadline or timeline) i.e. one year, etc.

In order to change from traditional performance based budgeting to outcome based budgeting, departments had to change their thinking entirely. First, each department identified their services. This had never been done before. Next, departments identified outputs from our old budgeting system – and some departments created new outputs. Next, departments aligned each service with a goal of the Board of Supervisors to ensure that the Board goals were reflected in the activities of the County departments. Next, each service was identified as either a core service, semi-core service or a service enhancement. Then, each department identified outcome and effectiveness measures for each service. From this process, we have our new budgeting for outcomes for Scott County, first successfully implemented in FY 12.

FINANCIAL MANAGEMENT POLICIES

The following financial policies and relevant sections from the Code of Iowa have been adopted by the Scott County Board of Supervisors and have been developed and assembled here to provide guidance to the County's financial management system. The County's intent is to support a sound and efficient financial management system which best utilizes available resources and provides an acceptable service level to the citizens of Scott County. A Financial Review Committee (FRC) consisting of the County Director of Budget and Administrative Services, Financial Management Supervisor in the Treasurer's Office, and the Accounting and Tax Manager in the Auditor's Office advises the Board on various financial management improvement projects throughout the year.

The following policies are not intended to restrict the Board of Supervisors' authority in determining service needs and/or activities of the County. These financial policies do not limit the Board of Supervisors' ability and responsibility to respond to service delivery needs above or beyond these policies. The Board as a policy making group is still accountable for the efficient and responsive operation of the County. The policies are to be reviewed every five years, at a minimum.

All policies are online at: <https://www.scottcountyiowa.gov/hr/policies>

The following table highlights budget compliance and financial management policies for the FY 2024 Budget or FY 2022 Annual Comprehensive Financial Report:

Policy	Compliance Area	Complete / evidence
Office of the Administrator	Develop budget / capital plan	FY 2024 Budget
Office of the Administrator	Authority to fill vacancies in authorized positions	FY 2024 Budget – Authorized Positions
Budget and Financial Management	Property tax revenue collections will not generally exceed the cost of living of the previous year	FY 2024 Budget – Stable Tax Rate
Budget and Financial Management	One-Time or special purpose revenue will be utilized to fund capital expenditures or expenditures required by revenue.	FY 2024 Budget – Capital Plan; use of restricted resources
Budget and Financial Management	County Administrator will compile and submit to the Board of Supervisors a balanced budget by first of February of each year	FY 2024 Budget
Budget and Financial Management	Current County expenditures will be funded by current revenues unless specifically approved by the Board of Supervisors	FY 2024 Budget
Budget and Financial Management	Capital Improvements will be identified on the basis of long-range projected needs rather than immediate needs.	FY 2024 Budget
Budget and Financial Management	The Board of Supervisors recognizes a commitment of county funds necessary to be awarded certain grants from the State.	FY 2024 Budget – Commitment to Nahant Marsh, Davenport MLK Park, and City of Bettendorf for CAT Grants.

Policy	Compliance Area	Complete / evidence
Budget and Financial Management	Long-term borrowing will only be utilized to fund capital improvements and not operating expenditures.	FY 2024 Budget
Budget and Financial Management	Quarterly financial statement reported on a budget basis will be presented to the Board of Supervisors on a regular basis	Quarterly Reporting
Budget and Financial Management	The Annual Comprehensive Financial Report and accompanying audit opinion will be completed and submitted by December 31.	The FY 2022 Annual Comprehensive Annual Financial Report was issued by December 31, 2022
Budget and Financial Management	Minimum year-end fund balances will be maintained for governmental and propriety fund	The County met all minimum fund balances as of June 30, 2022.

Chapter 3 of the Scott County Code creating the Office of the Administrator

https://www2.scottcountyiowa.gov/board/pub/code/chapters/Chapter_03_-_Appointed_Officers_and_Departments.pdf

County Financial Management Policy

https://www.scottcountyiowa.net/hr/pub/policies_general/33_Budget_and_Financial_Management.pdf

County Cash Handling Procedures Policy

https://www.scottcountyiowa.net/hr/pub/policies_general/02_Cash_Handling_Procedures.pdf

County Investment Policy

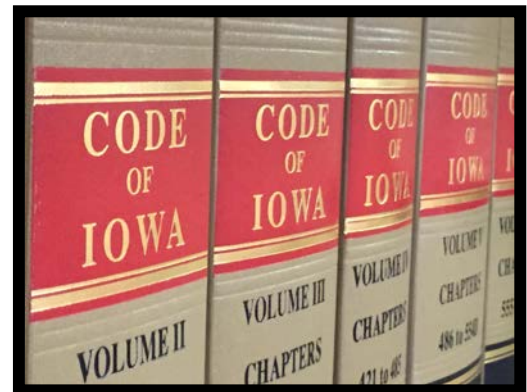
https://www.scottcountyiowa.net/hr/pub/policies_general/18_Investment_Policy.pdf

Excerpts from the Code of Iowa:

Chapter 24 - Local Budget Law (page 451)

Chapter 331 - County Home Rule (page 456)

(Sections 421-437 - County Levies, Funds, Budgets, and Expenditures)



Code of Iowa

Chapter 24 Local Budget Law

24.1 Short title.

This chapter shall be known as the “*Local Budget Law*”.

24.2 Definition of terms.

As used in this chapter and unless otherwise required by the context:

1. “*Book*”, “*list*”, “*record*”, or “*schedule*” kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in section 445.1.
2. The words “*certifying board*” shall mean any public body which has the power or duty to certify any tax to be levied or sum of money to be collected by taxation.
3. The words “*fiscal year*” shall mean the period of twelve months beginning on July 1 and ending on the thirtieth day of June. The fiscal year of cities, counties, and other political subdivisions of the state shall begin July 1 and end the following June 30.
4. The words “*levying board*” shall mean board of supervisors of the county and any other public body or corporation that has the power to levy a tax.
5. “*Municipality*” means a public body or corporation that has power to levy or certify a tax or sum of money to be collected by taxation, except a county, city, drainage district, township, or road district.
6. The words “*state board*” shall mean the state appeal board as created by section 24.26.
7. The word “*tax*” shall mean any general or special tax levied against persons, property, or business, for public purposes as provided by law, but shall not include any special assessment nor any tax certified or levied by township trustees.

24.3 Requirements of local budget.

A municipality shall not certify or levy in any fiscal year any tax on property subject to taxation unless and until the following estimates have been made, filed, and considered, as provided in this chapter:

1. The amount of income thereof for the several funds from sources other than taxation.
2. The amount proposed to be raised by taxation.
3. The amount proposed to be expended in each and every fund and for each and every general purpose during the fiscal year next ensuing, which in the case of municipalities shall be the period of twelve months beginning on the first day of July of the current calendar year.
4. A comparison of such amounts so proposed to be expended with the amounts expended for like purposes for the two preceding years.

24.4 Time of filing estimates.

The estimates required under section 24.3 and any other estimates required by law shall be made and filed a sufficient length of time in advance of any regular or special meeting of the certifying board or levying board, as the case may be, at which tax levies are authorized to be made to permit publication, discussion, and consideration of the estimates and action to be taken as provided in this chapter.

24.5 Estimates itemized.

The estimates required under this chapter shall be fully itemized and classified so as to show each particular class of proposed expenditure, showing under separate heads the amount required in such manner and form as shall be prescribed by the state board.

24.6 Emergency fund — levy.

1.A municipality may include in the estimate required, an estimate for an emergency fund. A municipality may assess and levy a tax for the emergency fund at a rate not to exceed twenty-seven cents per thousand dollars of assessed value of taxable property of the municipality. However, an emergency tax levy shall not be made until the municipality has first petitioned the state board and received its approval.

2.
 - a. Transfers of moneys may be made from the emergency fund to any other fund of the municipality for the purpose of meeting deficiencies in a fund arising from any cause. However, a transfer shall not be made except upon the written approval of the state board, and then only when that approval is requested by a two-thirds vote of the governing body of the municipality.
 - b. Notwithstanding the requirements of paragraph “a”, if the municipality is a school corporation, the school corporation may transfer money from the emergency fund to any other fund of the school corporation for the purpose of meeting deficiencies in a fund arising within two years of a disaster as defined in section 29C.2, subsection 4. However, a transfer under this paragraph “b” shall not be made without the written approval of the school budget review committee.

24.7 Supplemental estimates.

Supplemental estimates for particular funds may be made for levies of taxes for future years when the same are authorized by law. Such estimates may be considered, and levies made therefor at any time by filing the same, and upon giving notice in the manner required in section 24.9. Such estimates and levies shall

Code of Iowa

Chapter 24 Local Budget Law

not be considered as within the provisions of section 24.8.

24.8 Estimated tax collections.

The amount of the difference between the receipts estimated from all sources other than taxation and the estimated expenditures for all purposes, including the estimates for emergency expenditures, shall be the estimated amount to be raised by taxation upon the assessable property within the municipality for the next ensuing fiscal year. The estimate shall show the number of dollars of taxation for each thousand dollars of the assessed value of all property that is assessed.

24.9 Filing estimates — notice of hearing — amendments.

1. *a.* Each municipality shall file with the secretary or clerk thereof the estimates required to be made in sections 24.3 through 24.8, at least twenty days before the date fixed by law for certifying the same to the levying board and shall forthwith fix a date for a hearing on the estimates, and shall publish such estimates and any annual levies previously authorized as provided in section 76.2, with a notice of the time when and the place where such hearing shall be held not less than ten nor more than twenty days before the hearing. Provided that in municipalities of less than two hundred population such estimates and the notice of hearing shall be posted in three public places in the district in lieu of publication. For any other municipality such publication shall be in a newspaper published in the municipality, if any, if not, then in a newspaper of general circulation in the municipality.

b. The department of management shall prescribe the form for public hearing notices for use by municipalities.

2. Budget estimates adopted and certified in accordance with this chapter may be amended and increased as the need arises to permit appropriation and expenditure during the fiscal year covered by the budget of unexpended cash balances on hand at the close of the preceding fiscal year and which cash balances had not been estimated and appropriated for expenditure during the fiscal year of the budget sought to be amended, and also to permit appropriation and expenditure during the fiscal year covered by the budget of amounts of cash anticipated to be available during the year from sources other than taxation and which had not been estimated and appropriated for expenditure during the fiscal year of the budget sought to be amended. Such amendments to budget estimates may be considered and adopted at any time during the fiscal year covered by the budget sought to be amended, by filing the amendments and upon publishing them and giving notice of the public hearing in the manner required in this section. Within ten days of the decision or order of the certifying or levying board, the proposed

amendment of the budget is subject to protest, hearing on the protest, appeal to the state appeal board and review by that body, all in accordance with sections 24.27 through 24.32, so far as applicable. A local budget shall be amended by May 31 of the current fiscal year to allow time for a protest hearing to be held and a decision rendered before June 30. An amendment of a budget after May 31 which is properly appealed but without adequate time for hearing and decision before June 30 is void. Amendments to budget estimates accepted or issued under this section are not within section 24.14.

24.10 Levies void.

The verified proof of the publication of the notice under section 24.9 shall be filed in the office of the county auditor and preserved by the auditor. A levy shall not be valid unless and until that notice is published and filed.

24.11 Meeting for review.

The certifying board or the levying board, as the case may be, shall meet at the time and place designated in the notice published under section 24.9. At the meeting, any person who would be subject to the tax levy shall be heard in favor of or against the budget estimates and proposed levy or any part thereof.

24.12 Record by certifying board.

After the hearing has been concluded, the certifying board shall enter of record its decision in the manner and form prescribed by the state board and shall certify the same to the levying board, which board shall enter upon the current assessment and tax roll the amount of taxes which it finds shall be levied for the ensuing fiscal year in each municipality for which it makes the tax levy.

24.13 Procedure by levying board.

Any board which has the power to levy a tax without the same first being certified to it, shall follow the same procedure for hearings as is required of certifying boards under this chapter.

24.14 Tax limited.

A greater tax than that so entered upon the record shall not be levied or collected for the municipality proposing the tax for the purposes indicated and a greater expenditure of public money shall not be made for any specific purpose than the amount estimated and appropriated for that purpose, except as provided in sections 24.6 and 24.15. All budgets set up in accordance with the statutes shall take such funds, and allocations made by sections 123.17 and 452A.79, into account, and all such funds, regardless of their source, shall be considered in preparing the budget.

Code of Iowa

Chapter 24 Local Budget Law

24.15 Further tax limitation.

No tax shall be levied by any municipality in excess of the estimates published, except such taxes as are approved by a vote of the people, but in no case shall any tax levy be in excess of any limitation imposed thereon now or hereafter by the Constitution and laws of the state.

24.16 Expenses — how paid.

The cost of publishing the notices and estimates required by this chapter, and the actual and necessary expenses of preparing the budget shall be paid out of the general funds of each municipality respectively.

24.17 Budgets certified.

The local budgets of the various political subdivisions shall be certified by the chairperson of the certifying board or levying board, as the case may be, in duplicate to the county auditor not later than March 15 of each year on forms, and pursuant to instructions, prescribed by the department of management. However, if the political subdivision is a county or a city, its budget shall be certified not later than March 31 of each year, and if the political subdivision is a school district, as defined in section 257.2, its budget shall be certified not later than April 15 of each year.

1. One copy of the budget shall be retained on file in the office by the county auditor and the other shall be certified by the county auditor to the state board. The department of management shall certify the taxes back to the county auditor by June 15.

24.18 Summary of budget. Repealed by 2022 Acts, ch 1021, §186.

24.19 Levying board to spread tax.

At the time required by law the levying board shall spread the tax rates necessary to produce the amount required for the various funds of the municipality as certified by the certifying board, for the next succeeding fiscal year, as shown in the approved budget in the manner provided by law. One copy of said rates shall be certified to the state board.

24.20 Tax rates final.

The several tax rates and levies of a municipality that are determined and certified in the manner provided in sections 24.1 through 24.19, except such tax rates and levies as are authorized by a vote of the people, shall stand as the tax rates and levies of said municipality for the ensuing fiscal year for the purposes set out in the budget.

24.21 Transfer of inactive funds.

Subject to the provisions of any law relating to municipalities, when the necessity for maintaining any fund of the municipality has ceased to exist, and a balance remains in said fund, the certifying board or levying board, as the case may be, shall so declare by resolution, and upon such declaration, such balance shall forthwith be transferred to the fund or funds of the municipality designated by such board, unless other provisions have been made in creating such fund in which such balance remains. In the case of a special fund created by a city or a county under section 403.19, such balance remaining in the fund shall be allocated to and paid into the funds for the respective taxing districts as taxes by or for the taxing district into which all other property taxes are paid.

24.22 Transfer of funds.

Upon the approval of the state board, it is lawful to make temporary or permanent transfers of money from one fund to another fund of the municipality. The certifying board or levying board shall provide that money temporarily transferred shall be returned to the fund from which it was transferred within the time and upon the conditions the state board determines. However, it is not necessary to return to the emergency fund, or to any other fund no longer required, any money transferred to any other fund.

24.23 Supervisory power of state board.

The state board shall exercise general supervision over the certifying boards and levying boards of all municipalities with respect to budgets and shall prescribe for them all necessary rules, instructions, forms, and schedules. The best methods of accountancy and statistical statements shall be used in compiling and tabulating all data required by this chapter.

24.24 Violations.

Failure on the part of a public official to perform any of the duties prescribed in chapter 73A, this chapter, section 8.39, and sections 11.1, 11.2, 11.4, and 11.5, constitutes a simple misdemeanor, and is sufficient ground for removal from office.

24.25 Reserved.

24.26 State appeal board.

1. The state appeal board in the department of management consists of the following:

- a. The director of the department of management.
- b. The auditor of state.
- c. The treasurer of state.

Code of Iowa

Chapter 24 Local Budget Law

2. The annual meeting of the state board shall be held on the second Tuesday of January in each year. At each annual meeting the state board shall organize by the election from its members of a chairperson and a vice chairperson; and by appointing a secretary. Two members of the state board constitute a quorum for the transaction of any business.

3. The state board may appoint one or more competent and specially qualified persons as deputies, to appear and act for it at initial hearings. Each deputy appointed by the state board is entitled to receive the amount of the deputy's necessary expenses actually incurred while engaged in the performance of the deputy's official duties. The expenses shall be audited and approved by the state board and proper receipts filed for them.

4. The expenses of the state board shall be paid from the funds appropriated to the department of management.

24.27 Protest to budget.

1. Not later than March 25, or April 10 for a county or a city, or April 25 if the municipality is a school district, a number of persons in any municipality equal to one-fourth of one percent of those voting for the office of governor, at the last general election in the municipality, but the number shall not be less than ten, and the number need not be more than one hundred persons, who are affected by any proposed budget, expenditure or tax levy, or by any item thereof, may appeal from any decision of the certifying board or the levying board by filing with the county auditor of the county in which the municipal corporation is located, a written protest setting forth their objections to the budget, expenditure or tax levy, or to one or more items thereof, and the grounds for their objections. If a budget is certified after March 15, or March 31 in the case of a county or a city, or April 15 in the case of a school district, all appeal time limits shall be extended to correspond to allowances for a timely filing.

2. Upon the filing of a protest, the county auditor shall immediately prepare a true and complete copy of the written protest, together with the budget, proposed tax levy or expenditure to which objections are made, and shall transmit them forthwith to the state board, and shall also send a copy of the protest to the certifying board or to the levying board, as the case may be.

24.28 Hearing on protest.

The state board, within a reasonable time, shall fix a date for an initial hearing on the protest and may designate a deputy to hold the hearing, which shall be held in the county or in one of the counties in which the municipality is located. Notice of the time and place of the hearing shall be given by certified mail to the appropriate officials of the local government and to the

first ten property owners whose names appear upon the protest, at least five days before the date fixed for the hearing. At all hearings, the burden shall be upon the objectors with reference to any proposed item in the budget which was included in the budget of the previous year and which the objectors propose should be reduced or excluded; but the burden shall be upon the certifying board or the levying board, as the case may be, to show that any new item in the budget, or any increase in any item in the budget, is necessary, reasonable, and in the interest of the public welfare.

24.29 Appeal.

The state board may conduct the hearing or may appoint a deputy. A deputy designated to hear an appeal shall attend in person and conduct the hearing in accordance with section 24.28. The deputy shall promptly report the proceedings at the hearing, which report shall become a part of the permanent record of the state board.

24.30 Review by and powers of board.

It shall be the duty of the state board to review and finally pass upon all proposed budget expenditures, tax levies and tax assessments from which appeal is taken and it shall have power and authority to approve, disapprove, or reduce all such proposed budgets, expenditures, and tax levies so submitted to it upon appeal, as herein provided; but in no event may it increase such budget, expenditure, tax levies or assessments or any item contained therein. Said state board shall have authority to adopt rules not inconsistent with the provisions of this chapter, to employ necessary assistants, authorize such expenditures, require such reports, make such investigations, and take such other action as it deems necessary to promptly hear and determine all such appeals; provided, however, that all persons so employed shall be selected from persons then regularly employed in some one of the offices of the members of said state board.

24.31 Rules of procedure — record.

The manner in which objections shall be presented, and the conduct of hearings and appeals, shall be simple and informal and in accordance with the rules prescribed by the state board for promptly determining the merits of all objections so filed, whether or not such rules conform to technical rules of procedure. Such record shall be kept of all proceedings, as the rules of the state board shall require.

24.32 Decision certified.

After a hearing upon the appeal, the state board shall certify its decision to the county auditor and to the parties to the appeal as provided by rule, and the decision shall be final. The county auditor shall make up

Code of Iowa

Chapter 24 Local Budget Law

the records in accordance with the decision and the levying board shall make its levy in accordance with the decision. Upon receipt of the decision, the certifying board shall correct its records accordingly, if necessary. Final disposition of all appeals shall be made by the state board within forty-five days after the date of the appeal hearing.

24.33 Reserved.

24.34 Unliquidated obligations.

A city, county, or other political subdivision may establish an encumbrance system for any obligation not liquidated at the close of the fiscal year in which the obligation has been encumbered. The encumbered obligations may be retained upon the books of the city, county, or other political subdivision until liquidated, all in accordance with generally accepted governmental accounting practices.

24.35 through 24.47 Reserved.

24.48 Appeal to state board for suspension of limitations.

1. If the property tax valuations effective January 1, 1979, and January 1 of any subsequent year, are reduced or there is an unusually low growth rate in the property tax base of a political subdivision, the political subdivision may appeal to the state appeal board to request suspension of the statutory property tax levy limitations to continue to fund the present services provided. A political subdivision may also appeal to the state appeal board where the property tax base of the political subdivision has been reduced or there is an unusually low growth rate for any of the following reasons:

- a.* Any unusual increase in population as determined by the preceding certified federal census.
- b.* Natural disasters or other emergencies.
- c.* Unusual problems relating to major new functions required by state law.
- d.* Unusual staffing problems.
- e.* Unusual need for additional funds to permit continuance of a program which provides substantial benefit to its residents.
- f.* Unusual need for a new program which will provide substantial benefit to residents, if the political subdivision establishes the need and the amount of the necessary increased cost.

2. The state appeal board may approve or modify the request of the political subdivision for

suspension of the statutory property tax levy limitations.

3. Upon decision of the state appeal board, the department of management shall make the necessary changes in the total budget of the political subdivision and certify the total budget to the governing body of the political subdivision and the appropriate county auditors.

4. The city finance committee shall have officially notified any city of its approval, modification or rejection of the city's appeal of the decision of the director of the department of management regarding a city's request for a suspension of the statutory property tax levy limitation prior to thirty-five days before March 31.

5. *a.* For purposes of this section only, "*political subdivision*" means a city, school district, or any other special purpose district which certifies its budget to the county auditor and derives funds from a property tax levied against taxable property situated within the political subdivision.

b. For the purpose of this section, when the political subdivision is a city, the director of the department of management, and the city finance committee on appeal of the director's decision, shall be the state appeal board.

Code of Iowa

Chapter 331 County Home Rule

331.421 Definitions

As used in this part, unless the context otherwise requires:

1. *“Basic levy”* means a levy authorized and limited by section 331.423 for general county services and rural county services.
2. *“Committee”* means the county finance committee established in chapter 333A.
3. *“Debt service”* means expenditures for servicing the county’s debt.
4. *“Debt service levy”* means a levy authorized and limited by section 331.422, subsection 3
5. *“Emergency services levy”* means a levy authorized and limited by section 331.424C.
6. *“Fiscal year”* means the period of twelve months beginning July 1 and ending on the following June 30.
7. *“General county services”* means the services which are primarily intended to benefit all residents of a county, including secondary road services, but excluding services financed by other statutory funds.
8. *“Rural county services”* means the services which are primarily intended to benefit those persons residing in the county outside of incorporated city areas, including secondary road services, but excluding services financed by other statutory funds.
9. *“Secondary road services”* means the services related to secondary road construction and maintenance, excluding debt service and services financed by other statutory funds.
10. *“Supplemental levy”* means a levy authorized and limited by section 331.424 for general county services and rural county services.

331.422 County property tax levies.

Subject to this section and sections 331.423 through 331.426 or as otherwise provided by state law, the board of each county shall certify property taxes annually at its March session to be levied for county purposes as follows:

1. Taxes for general county services shall be levied on all taxable property within the county.
2. Taxes for rural county services shall be levied on all taxable property not within incorporated areas of the county.
3. Taxes in the amount necessary for debt service shall be levied on all taxable property

within the county, except as otherwise provided by state law.

4. Other taxes shall be levied as provided by state law.

331.423 Basic levies — maximums.

Annually, the board may certify basic levies, subject to the following limits:

1. For general county services, three dollars and fifty cents per thousand dollars of the assessed value of all taxable property in the county.
2. For rural county services, three dollars and ninety-five cents per thousand dollars of the assessed value of taxable property in the county outside of incorporated city areas.

331.424 Supplemental levies.

To the extent that the basic levies are insufficient to meet the county’s needs for the following services, the board may certify supplemental levies as follows:

1. *a.* For general county services, an amount sufficient to pay the charges for the following:
 - (1) To the extent that the county is obligated by statute to pay the charges for:
 - (a) The costs of inpatient or outpatient substance abuse admission, commitment, transportation, care, and treatment at any of the following:
 - (i) The alcoholic treatment center at Oakdale. However, the county may require that an admission to the center shall be reported to the board by the center within five days as a condition of the payment of county funds for that admission.
 - (ii) A state mental health institute, or a community-based public or private facility or service.
 - (b) Clothing, transportation, medical, or other services provided persons attending the Iowa braille and sight saving school, the Iowa school for the deaf, or the university of Iowa hospitals and clinics’ center for disabilities and development for children with severe disabilities at Iowa City, for which the county becomes obligated to pay pursuant to sections 263.12, 269.2, and 270.4.
 - (2) Foster care and related services provided under court order to a child who is under the jurisdiction of the juvenile court,

Code of Iowa

Chapter 331 County Home Rule

including court-ordered costs for a guardian ad litem under section 232.71C.

(3) Elections, and voter registration pursuant to chapter 48A.

(4) Employee benefits under chapters 96, 97B, and 97C, which are associated with salaries for general county services.

(5) Tort liability insurance, property insurance, and any other insurance that may be necessary in the operation of the county, costs of a self-insurance program, costs of a local government risk pool, and amounts payable under any insurance agreements to provide or procure such insurance, self-insurance program, or local government risk pool.

(6) The maintenance and operation of the courts, including but not limited to the salary and expenses of the clerk of the district court and other employees of the clerk's office, and bailiffs, court costs if the prosecution fails or if the costs cannot be collected from the person liable, costs and expenses of prosecution under section 189A.17, salaries and expenses of juvenile court officers under chapter 602, court-ordered costs in domestic abuse cases under section 236.5, sexual abuse cases under section 236A.7, and elder abuse cases under section 235F.6, the county's expense for confinement of prisoners under chapter 356A, temporary assistance to the county attorney, county contributions to a retirement system for bailiffs, reimbursement for judicial magistrates under section 602.6501, claims filed under section 622.93, sign language interpreters' fees under section 622B.7, uniform citation and complaint supplies under section 805.6, and costs of prosecution under section 815.13.

(7) Court-ordered costs of conciliation procedures under section 598.16.

(8) Establishment and maintenance of a joint county indigent defense fund pursuant to an agreement under section 28E.19.

(9) The maintenance and operation of a local emergency management agency established pursuant to chapter 29C.

b. The board may require a public or private facility, as a condition of receiving payment from county funds for services it has provided, to furnish the board with a statement of the income, assets, and legal residence including township and county of each person who has received services from that facility for which payment has been made from county

funds under paragraph "a", subparagraphs (1) and (2). However, the facility shall not disclose to anyone the name or street or route address of a person receiving services for which commitment is not required, without first obtaining that person's written permission.

c. Parents or other persons may voluntarily reimburse the county or state for the reasonable cost of caring for a patient or an inmate in a county or state facility.

2. For rural county services, an amount sufficient to pay the charges for the following:

a. Employee benefits under chapters 96, 97B, and 97C, which are associated with salaries

for rural county services.

b. An aviation authority under chapter 330A, to the extent that the county contributes to

the authority under section 330A.15.

331.424A County mental health and disabilities services fund. Repealed by its own terms; 2021 Acts, ch 177

331.424B Cemetery levy.

The board may levy annually a tax not to exceed six and three-fourths cents per thousand dollars of the assessed value of all taxable property in the county to repair and maintain all cemeteries under the jurisdiction of the board including pioneer cemeteries and to pay other expenses of the board or the cemetery commission as provided in section 331.325. The proceeds of the tax levy shall be credited to the county general fund.

331.424C Emergency services fund.

A county that is providing fire protection service or emergency medical service to a township pursuant to section 331.385 shall establish an emergency services fund and may certify taxes for levy in the township not to exceed the amounts authorized in section 359.43. The county has the authority to use a portion of the taxes levied and deposited in the fund for the purpose of accumulating moneys to carry out the purposes of section

331.425 Additions to levies — special levy election.

Code of Iowa

Chapter 331 County Home Rule

The board may certify an addition to a levy in excess of the amounts otherwise permitted under sections 331.423, 331.424, and 331.426 if the proposition to certify an addition to a levy has been submitted at a special levy election and received a favorable majority of the votes cast on the proposition. A special levy election is subject to the following:

1. The election shall be held only if the board gives notice to the county commissioner of elections, not later than February 15, that the election is to be held.

2. The election shall be held on the first Tuesday in March and be conducted by the county commissioner of elections in accordance with the law.

3. The proposition to be submitted shall be substantially in the following form: Vote for only one of the following:

Shall the county of levy an additional tax at a rate of \$..... each year for years beginning next July 1 in excess of the statutory limits otherwise applicable for the (general county services or rural county services) fund? or

The county of shall continue the (general county services or rural county services fund) under the maximum rate of \$.....

4. The canvass shall be held on the second day that is not a holiday following the special levy election, and shall begin no earlier than 1:00 p.m. on that day.

5. Notice of the proposed special levy election shall be published at least twice in a newspaper as specified in section 331.305 prior to the date of the special levy election. The first notice shall appear as early as practicable after the board has decided to seek a special levy.

331.426 Additions to basic levies.

If a county has unusual circumstances, creating a need for additional property taxes for general county services or rural county services in excess of the amount that can be raised by the levies otherwise permitted under sections 331.423 through 331.425, the board may certify additions to each of the basic levies as follows:

1. The basis for justifying an additional property tax under this section must be one or more of the following:

a. An unusual increase in population as determined by the preceding certified federal census.

b. A natural disaster or other emergency.

c. Unusual problems relating to major new functions required by state law.

d. Unusual staffing problems.

e. Unusual need for additional money to permit continuance of a program which provides substantial benefit to county residents.

f. Unusual need for a new program which will provide substantial benefit to county residents, if the county establishes the need and the amount of necessary increased cost.

g. A reduced or unusually low growth rate in the property tax base of the county.

2. a. The public notice of a hearing on the county budget required by section 331.434, subsection 3, shall include the following additional information for the applicable class of services:

(1) A statement that the accompanying budget summary requires a proposed basic property tax rate exceeding the maximum rate established by the general assembly.

(2) A comparison of the proposed basic tax rate with the maximum basic tax rate, and the dollar amount of the difference between the proposed rate and the maximum rate.

(3) A statement of the major reasons for the difference between the proposed basic tax rate and the maximum basic tax rate.

b. The information required by this subsection shall be published in a conspicuous form as prescribed by the committee.

331.427 General fund.

1. Except as otherwise provided by state law, county revenues from taxes and other sources for general county services shall be credited to the general fund of the county, including revenues received under sections 91.11, 101A.3, 101A.7, 123.36, 123.143, 142D.9, 176A.8, 321.105, 321.152, 321G.7, 321I.8, section 331.554, subsection 6, sections 341A.20, 364.3, 368.21, 423A.7, 428A.8, 433.15, 434.19, 445.57, 453A.35, 458A.21, 483A.12, 533.329, 556B.1, 583.6, 602.8108, 904.908, and 906.17, and the following:

a. License fees for business establishments.

Code of Iowa

Chapter 331 County Home Rule

b. Moneys remitted by the clerk of the district court and received from a magistrate or district associate judge for fines and forfeited bail imposed pursuant to a violation of a county ordinance.

c. Other amounts in accordance with state law.

2. Fees and charges including service delivery fees, credit card fees, and electronic funds transfer charges payable to a third party, not to the county, that are imposed for completing an electronic financial transaction with the county are not considered county revenues for purposes of subsection 1.

3. The board may make appropriations from the general fund for general county services, including but not limited to the following:

a. Expenses of a local emergency management commission under chapter 29C.

b. Development, operation, and maintenance of memorial buildings or monuments under

chapter 37.

c. Purchase of voting systems and equipment under chapter 52.

d. Expenses incurred by the county conservation board established under chapter 350, in

carrying out its powers and duties.

e. Local health services. The county auditor shall keep a complete record of appropriations for local health services and shall issue warrants on them only on requisition of the local or district health board.

f. Expenses relating to county fairs, as provided in chapter 174.

g. Maintenance of a juvenile detention home under chapter 232.

h. Relief of veterans under chapter 35B.

i. Care and support of the poor under chapter 252.

j. Operation, maintenance, and management of a health center under chapter 346A.

k. For the use of a nonprofit historical society organized under chapter 504, Code 1989, or current chapter 504, a city-owned historical project, or both.

l. Services listed in section 331.424, subsection 1, and section 331.554.

m. Closure and post closure care of a sanitary disposal project under section 455B.302.

4. Appropriations specifically authorized to be made from the general fund shall not be made from the rural services fund, but may be made from other sources.

331.428 Rural services fund.

1. Except as otherwise provided by state law, county revenues from taxes and other sources for rural county services shall be credited to the rural services fund of the county.

2. The board may make appropriations from the rural services fund for rural county services, including but not limited to the following:

a. Road clearing, weed eradication, and other expenses incurred under chapter 317.

b. Maintenance of a county library and library contracts under chapter 336.

c. Planning, operating, and maintaining sanitary disposal projects under chapter 455B.

d. Services listed under section 331.424, subsection 2.

3. Appropriations specifically authorized to be made from the rural services fund shall not be made from the general fund, but may be made from other sources.

331.429 Secondary road fund.

1. Except as otherwise provided by state law, county revenues for secondary road services shall be credited to the secondary road fund, including the following:

a. Transfers from the general fund not to exceed in any year the dollar equivalent of a tax of sixteen and seven-eighths cents per thousand dollars of assessed value on all taxable property in the county multiplied by the ratio of current taxes actually collected and apportioned for the general basic levy to the total general basic levy for the current year, and an amount equivalent to the moneys derived by the general fund from military service tax credits under chapter 426A, manufactured or mobile home taxes under section 435.22, and delinquent taxes for prior years collected and apportioned to the general basic fund in the current year, multiplied by the ratio of sixteen and seven-eighths cents to three dollars and fifty cents. The limit on transfers in this

Code of Iowa

Chapter 331 County Home Rule

paragraph applies only to property tax revenue and is not a limit on transfers of revenue generated from sources other than property taxes.

b. Transfers from the rural services fund not to exceed in any year the dollar equivalent of a tax of three dollars and three-eighths cents per thousand dollars of assessed value on all taxable property not located within the corporate limits of a city in the county multiplied by the ratio of current taxes actually collected and apportioned for the rural services basic levy to the total rural services basic levy for the current year and an amount equivalent to the moneys derived by the rural services fund from military service tax credits under chapter 426A, manufactured or mobile home taxes under section 435.22, and delinquent taxes for prior years collected and apportioned to the rural services basic fund in the current year, multiplied by the ratio of three dollars and three-eighths cents to three dollars and ninety-five cents. The limit on transfers in this paragraph applies only to property tax revenue and is not a limit on transfers of revenue generated from sources other than property taxes.

c. Moneys allotted to the county from the state road use tax fund.

d. Moneys provided by individuals from their own contributions for the improvement of any secondary road.

e. Other moneys dedicated to this fund by law including but not limited to sections 306.15, 309.52, 311.23, 311.29, and 313.28.

2. The board may make appropriations from the secondary road fund for the following secondary road services:

a. Construction and reconstruction of secondary roads and costs incident to the construction and reconstruction.

b. Maintenance and repair of secondary roads and costs incident to the maintenance and repair.

c. Payment of all or part of the cost of construction and maintenance of bridges in cities having a population of eight thousand or less and all or part of the cost of construction of roads which are located within cities of less than four hundred population, and which lead to state parks.

d. Special drainage assessments levied on account of benefits to secondary roads.

e. Payment of interest and principal on bonds of the county issued for secondary roads, bridges, or culverts constructed by the county.

f. A legal obligation in connection with secondary roads and bridges, which obligation is required by law to be taken over and assumed by the county.

g. Secondary road equipment, materials, and supplies, and garages or sheds for their storage, repair, and servicing.

h. Assignment or designation of names or numbers to roads in the county and erection, construction, or maintenance of guideposts or signs at intersections of roads in the county.

i. The services provided under sections 306.15, 309.18, 309.52, 311.7, 311.23, 313A.23, 316.14, 468.43, 468.108, 468.341, and 468.342, or other state law relating to secondary roads.

331.430 Debt service fund.

1. Except as otherwise provided by state law, county revenues from taxes and other sources for debt service shall be credited to the debt service fund of the county. However, moneys pledged or available to service general obligation bonds, and received from sources other than property taxes, shall be deposited in the fund from which the debt is to be retired.

2. The board may make appropriations from the debt service fund for the following debt service:

a. Judgments against the county, except those authorized by law to be paid from sources other than property tax.

b. Interest as it becomes due and the amount necessary to pay, or to create a sinking fund to pay, the principal at maturity of all general obligation bonds issued by the county.

c. Payments required to be made from the debt service fund under a lease or lease-purchase agreement.

d. Payments authorized to be made from the debt service fund to a flood project fund under section 418.14, subsection 4.

3. A tax levied for the debt service fund is not invalid if it raises moneys in excess of those needed for a specific purpose. Only excess moneys remaining after retirement of all indebtedness payable from the debt service fund may be transferred from the fund to the fund

Code of Iowa

Chapter 331 County Home Rule

most closely related to the project for which the indebtedness arose, or to the general fund, subject to the terms of the original bond issue. This subsection shall not be construed to give a county board of supervisors authority to increase the debt service levy for the purpose of creating excess moneys in the fund to be used for purposes other than those related to retirement of debt.

4. When the amount in the hands of the treasurer belonging to the debt service fund, after setting aside the sum required to pay interest maturing before the next levy, is sufficient to redeem one or more bonds which by their terms are subject to redemption, the treasurer shall notify the owner of the bonds. If the bonds are not presented for payment or redemption within thirty days after the date of notice, the interest on the bonds shall cease, and the amount due shall be set aside for payment when presented. Redemptions shall be made in the order of the bond numbers.

5. For the purposes of this section, warrants issued by a county in anticipation of revenue, refunding or refinancing of such warrants, and judgments based on a default in payment of such warrants shall not be considered debt payable from the debt service fund.

6. The taxes realized from the tax levy imposed under section 346.27, subsection 22, for a joint county-city building shall be deposited into a separate account in the county's debt service fund for the payment of the annual rent and shall be disbursed pursuant to section 346.27, subsection 22.

331.431 Additional funds.

A county may establish other funds in accordance with generally accepted accounting principles. Taxes may be levied for those funds as provided by state law. The condition and operations of each fund shall be included in the annual financial report required in section 331.403.

331.432 Interfund transfers.

1. It is unlawful to make permanent transfers of money between the general fund and the rural services fund.

2. Moneys credited to the secondary road fund for the construction and maintenance of secondary roads shall not be transferred.

3. Payments or transfers of moneys from any fund of the county to a mental health and disability services region's combined account under section 331.391 are prohibited. This subsection applies to fiscal years beginning on or after July 1, 2022, but does not apply to transfers from a county public hospital fund under section 347.7 for the fiscal year beginning July 1, 2022, or the fiscal year beginning July 1, 2023.

4. Other transfers, including transfers from the debt service fund made in accordance with section 331.430, and transfers from the general or rural services fund to the secondary road fund in accordance with section 331.429, subsection 1, paragraphs "a" and "b", are not effective until authorized by resolution of the board.

5. The transfer of inactive funds is subject to section 24.21.

331.433 Estimates submitted by departments.

1. On or before January 15 of each year, each elective or appointive officer or board, except tax certifying boards as defined in section 24.2, subsection 2, having charge of a county office or department, shall prepare and submit to the auditor or other official designated by the board an estimate, itemized in the detail required by the board and consistent with existing county accounts, showing all of the following:

- a. The proposed expenditures of the office or department for the next fiscal year.
- b. An estimate of the revenues, except property taxes, to be collected for the county by

the office during the next fiscal year.

2. On or before January 20 of each year, the auditor or other designated official shall compile the various office and department estimates and submit them to the board. In the preparation of the county budget the board may consult with any officer or department concerning the estimates and requests and may adjust the requests for any county office or department.

331.433A Resolution establishing maximum property tax dollars — notice — hearing.

1. For purposes of this section, unless the context otherwise requires:

- a. "Budget year" is the fiscal year beginning during the calendar year in which a budget is certified.

Code of Iowa

Chapter 331 County Home Rule

b. “Current fiscal year” is the fiscal year ending during the calendar year in which a budget for the budget year is certified.

c. “Effective property tax rate” means the property tax rate per one thousand dollars of assessed value and is equal to one thousand multiplied by the quotient of the current fiscal year’s actual property tax dollars certified for levy under the levies specified in subsection 2, paragraph “a” or “b”, as applicable, divided by the total assessed value used to calculate taxes for the budget year.

2. For budget years beginning on or after July 1, 2020, prior to filing the proposed budget with the auditor under section 331.434, subsection 2, the board shall adopt a resolution establishing the total maximum property tax dollars that may be certified for levy for general county services and the total maximum property tax dollars that may be certified for levy for rural county services that includes the following, as applicable:

a. For general county services, the sum of the property tax dollars levied under section 331.423, subsection 1, section 331.424, subsection 1, and those amounts for general county services under section 331.426, but excluding additions approved at election under section 331.425.

b. For rural county services, the sum of the property tax dollars levied under section 331.423, subsection 2, section 331.424, subsection 2, and those amounts for rural county services under section 331.426, but excluding additions approved at election under section 331.425.

3. The maximum property tax dollars calculated and approved by resolution under this section includes those amounts received by the county as replacement taxes under chapter 437A or 437B.

4. a. The board shall set a time and place for a public hearing on the resolution before the date for adoption of the resolution and shall publish notice of the hearing not less than ten nor more than twenty days prior to the hearing in the county newspapers selected under chapter 349. If the county has an internet site, the notice shall also be posted and clearly identified on the county’s internet site for public viewing beginning on the date of the newspaper publication. Additionally, if the county maintains a social media account on one or more social

media applications, the public hearing notice or an electronic link to the public hearing notice shall be posted on each such account on the same day as the publication of the notice. All of the following shall be included in the notice:

(1) The sum of the current fiscal year’s actual property taxes certified for levy for general county services and the sum of the current fiscal year’s actual property taxes for rural county services under the levies specified in subsection 2, paragraphs “a” and “b”, and the current fiscal year’s combined property tax levy rate for each such amount.

(2) The effective tax rate for general county services and the effective tax rate for rural county services calculated using the sum of the current fiscal year’s actual property taxes certified for levy for general county services and the sum of the current fiscal year’s actual property taxes certified for levy for rural county services under the levies specified in subsection 2, paragraphs “a” and “b”, as applicable.

(3) The proposed maximum property tax dollars that may be certified for levy for general county services and certified for levy for rural county services under the levies specified in subsection 2, paragraphs “a” and “b”, as applicable, for the budget year and the proposed corresponding combined property tax levy rate for each such amount.

(4) If the proposed maximum property tax dollars specified under subparagraph (3) for either general county services or rural county services exceeds the current fiscal year’s actual property tax dollars certified for levy for general county services or for rural county services as specified in subparagraph (1), a statement of the major reasons for the increase.

b. Proof of publication shall be filed with and preserved by the auditor. The department of management shall prescribe the form for the public hearing notice for use by counties and the form for the resolution to be adopted by the board under subsection 5.

5. a. At the public hearing, the board shall receive oral or written objections from any resident or property owner of the county. After all objections have been received and considered, the board may decrease, but not increase, the proposed maximum property tax dollar amounts for inclusion in the resolution and shall adopt the

Code of Iowa

Chapter 331 County Home Rule

resolution and file the resolution with the auditor as required under section 331.434, subsection 3.

b. If the sum of the maximum property tax dollars for the budget year specified in the resolution for either general county services or for rural county services under the levies specified in subsection 2, paragraphs “a” and “b”, as applicable, exceeds one hundred two percent of the sum of the current fiscal year’s actual property taxes certified for levy for general county services or rural county services under the levies specified in subsection 2, paragraphs “a” and “b”, as applicable, the board shall be required to adopt the resolution by a two-thirds majority of the membership of the board.

c. If the county has an internet site, in addition to filing the resolution with the auditor under section 331.434, subsection 3, the adopted resolution shall be posted and clearly identified on the county’s internet site for public viewing within ten days of approval by the board. The posted resolution for a budget year shall continue to be accessible for public viewing on the internet site along with resolutions posted for all subsequent budget years. 2019 Acts, ch 165, §5, 17

331.434 County budget — notice and hearing — appropriations.

Annually, the board of each county, subject to section 331.403, subsection 4, sections 331.423 through 331.426, section 331.433A, and other applicable state law, shall prepare and adopt a budget, certify taxes, and provide appropriations as follows:

1. The budget shall show the amount required for each class of proposed expenditures, a comparison of the amounts proposed to be expended with the amounts expended for like purposes for the two preceding years, the revenues from sources other than property taxation, and the amount to be raised by property taxation, in the detail and form prescribed by the director of the department of management. For each county that has established an urban renewal area, the budget shall include estimated and actual tax increment financing revenues and all estimated and actual expenditures of the revenues, proceeds from debt and all estimated and actual expenditures of the debt proceeds.

2. Not less than twenty days before the date that a budget must be certified under section

24.17 and not less than ten days before the date set for the hearing under subsection 3 of this section, the board shall file the budget with the auditor. The auditor shall make available a sufficient number of copies of the budget to meet the requests of taxpayers and organizations and have them available for distribution at the courthouse or other places designated by the board.

3. Following, and not until, adoption of the resolution under section 331.433A, the board shall set a time and place for a public hearing on the budget before the final certification date and shall publish notice of the hearing not less than ten nor more than twenty days prior to the hearing in the county newspapers selected under chapter 349. A summary of the proposed budget and a description of the procedure for protesting the county budget under section 331.436, in the form prescribed by the director of the department of management, shall be included in the notice. Proof of publication of the notice under this subsection 3 and a copy of the resolution adopted under section 331.433A shall be filed with and preserved by the auditor. A levy is not valid unless and until the notice is published and the notice and resolution adopted under section 331.433A are filed. The department of management shall prescribe the form for the public hearing notice for use by counties.

4. At the hearing, a resident or taxpayer of the county may present to the board objections to or arguments in favor of any part of the budget.

5. a. After the hearing, the board shall adopt by resolution a budget and certificate of taxes for the next fiscal year and shall direct the auditor to properly certify and file the budget and certificate of taxes as adopted. The board shall not adopt a tax in excess of the estimate published or the applicable amounts specified in the resolution adopted under section 331.433A, except a tax which is approved by a vote of the people, and a greater tax than that adopted shall not be levied or collected. A county budget and certificate of taxes adopted for the following fiscal year becomes effective on the first day of that year.

b. If the budget to be approved pursuant to paragraph “a” contains any increase in compensation from the county budget for the prior fiscal year for one or more elective county offices, the board shall first adopt a separate

Code of Iowa

Chapter 331 County Home Rule

detailed resolution to specifically approve any such increase for inclusion in the budget.

6. The board shall appropriate, by resolution, the amounts deemed necessary for each of the different county officers and departments during the ensuing fiscal year. Increases or decreases in these appropriations do not require a budget amendment, but may be provided by resolution at a regular meeting of the board, as long as each class of proposed expenditures contained in the budget summary published under subsection 3 of this section is not increased. However, decreases in appropriations for a county officer or department of more than ten percent or five thousand dollars, whichever is greater, shall not be effective unless the board sets a time and place for a public hearing on the proposed decrease and publishes notice of the hearing not less than ten nor more than twenty days prior to the hearing in the county newspapers selected under chapter 349.

Taxes levied by a county whose budget is certified after March 31 shall be limited to the prior year's budget amount. However, this penalty may be waived by the director of the department of management if the county demonstrates that the March 31 deadline was missed because of circumstances beyond the control of the county.

331.435 Budget amendment.

1. The board may amend the adopted county budget, subject to sections 331.423 through 331.426 and other applicable state law, to permit increases in any class of proposed expenditures contained in the budget summary published under section 331.434, subsection 3.

2. The board shall prepare and adopt a budget amendment in the same manner as the original budget as provided in section 331.434, but excluding the requirements for adoption of the resolution under section 331.433A, and the amendment is subject to protest as provided in section 331.436, except that the director of the department of management may by rule provide that amendments of certain types or up to certain amounts may be made without public hearing and without being subject to protest. A county budget for the ensuing fiscal year shall be amended by May 31 to allow time for a protest hearing to be held and a decision rendered before June 30. An amendment of a budget after May 31

which is properly appealed but without adequate time for hearing and decision before June 30 is void.

331.436 Protest.

Protests to the adopted budget must be made in accordance with sections 24.27 through 24.32 as if the county were the municipality under those sections except that the protest must be filed no later than April 10 and the number of people necessary to file a protest under this section shall not be less than one hundred.

83 Acts, ch 123, §20, 209; 2003 Acts, ch 178, §17; 2019 Acts, ch 165, §11, 17

331.437 Expenditures exceeding appropriations.

1. It is unlawful for a county official, the expenditures of whose office come under this part, to authorize the expenditure of a sum for the official's department larger than the amount which has been appropriated for that department by the board.

2. A county official in charge of a department or office who violates this section is guilty of a simple misdemeanor. The penalty in this section is in addition to the liability imposed in section 331.476.

331.438 County mental health, intellectual disability, and developmental disabilities services expenditures — joint state-county planning, implementing, and funding. Repealed by its own terms; 2011 Acts, ch 123, §23.

331.439 Eligibility for state payment. Repealed by its own terms; 2011 Acts, ch 123, §24.

331.440 Mental health, intellectual disability, and developmental disabilities services — central point of coordination process — state case services. Repealed by its own terms; 2011 Acts, ch 123, §25.

331.440A Adult mental health, mental retardation, and developmental disabilities services funding decategorization pilot project. Repealed by 2007 Acts, ch 218, §86.

<https://www.legis.iowa.gov/law/iowacode>

SCOTT COUNTY IOWA

PAY PLAN

2024



Effective July 1, 2023

**SALARY TABLES
FY 2024**

TABLE OF CONTENTS

GROUP	DESCRIPTION	PAGE
Non-Represented	Employees of various occupational classes not affiliated with any collective bargaining unit.	467-470
PPME/Secondary Roads Unit	Labor and trades employees in the Secondary Roads Department represented by the Public Professional and Maintenance Employees.	471
AFSCME Unit	Clerical, technical and maintenance employees represented by the American Federation of State, County, and Municipal Association.	472
Deputy Sheriff Association Unit	Deputy Sheriff's and Sergeants in the Sheriff's Office represented by the Scott County Deputy Sheriff's Association.	473
Teamsters/Correction's Unit	Jail staff in the Sheriff's Office represented by the Chauffeurs, Teamsters, and Helpers Local 238.	474
Elected Officials	Elected Office holders and the Board of Supervisors.	475
Deputy Office Holders	Self Explanatory	476
Temporary & Seasonal Staff	Self Explanatory	477-478

Scott County Salary Rate Table for FY 2024
Non- Represented

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
15: Cody Homestead Site Coordinator													
\$16.32	\$16.72	\$17.14	\$17.57	\$18.01	\$18.46	\$18.92	\$19.39	\$19.88	\$20.38	\$20.88	\$21.41	\$21.94	\$22.49

16: Office Assistant													
\$17.13	\$17.56	\$18.00	\$18.45	\$18.91	\$19.38	\$19.86	\$20.36	\$20.87	\$21.39	\$21.93	\$22.47	\$23.04	\$23.61

18. Senior Office Assistant													
\$18.89	\$19.36	\$19.85	\$20.34	\$20.85	\$21.37	\$21.91	\$22.45	\$23.02	\$23.59	\$24.18	\$24.79	\$25.41	\$26.04

19. Official Records Clerk													
\$19.84	\$20.33	\$20.84	\$21.36	\$21.90	\$22.44	\$23.01	\$23.58	\$24.17	\$24.77	\$25.39	\$26.03	\$26.68	\$27.35

20. Alt Sentencing Coordinator; Court Compliance Coordinator; Medical Lab Technician; PV Site Coordinator; Sex Offender Registry Specialist													
\$20.83	\$21.35	\$21.88	\$22.43	\$22.99	\$23.56	\$24.15	\$24.76	\$25.38	\$26.01	\$26.66	\$27.33	\$28.01	\$28.71

21: Administrative Assistant; Bailiff; Custodial Supervisor; Desktop Support Technician; Equipment Mechanic-Conservation; Inmate Services Specialist; Medical Assistant; Park Maintenance Technician; Security Guard													
\$21.87	\$22.41	\$22.97	\$23.55	\$24.14	\$24.74	\$25.36	\$25.99	\$26.64	\$27.31	\$27.99	\$28.69	\$29.41	\$30.14

22: Community Based Youth Counselor; Detention Youth Counselor; Golf Maintenance Crew Leader; Park Maintenance Crew Leader													
\$22.97	\$23.54	\$24.13	\$24.74	\$25.35	\$25.99	\$26.64	\$27.30	\$27.99	\$28.69	\$29.40	\$30.14	\$30.89	\$31.66

23: Bailiff Sergeant; Payroll Specialist; Senior Administrative Assistant													
\$24.11	\$24.72	\$25.33	\$25.97	\$26.62	\$27.28	\$27.96	\$28.66	\$29.38	\$30.11	\$30.87	\$31.64	\$32.43	\$33.24

Scott County Salary Rate Table for FY 2024
Non- Represented

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
24: Classification Specialist; GIS/Parcel Technician; Informing Specialist; Mental Health Advocate; Naturalist; Park Ranger; Planning & Development Specialist; Veteran Affairs Director;													
\$25.32	\$25.95	\$26.60	\$27.26	\$27.95	\$28.64	\$29.36	\$30.09	\$30.85	\$31.62	\$32.41	\$33.22	\$34.05	\$34.90
25: Administrative Support Specialist; Engineering Technician; Executive Assistant; Purchasing Specialist													
\$26.58	\$27.25	\$27.93	\$28.63	\$29.34	\$30.08	\$30.83	\$31.60	\$32.39	\$33.20	\$34.03	\$34.88	\$35.75	\$36.65
26: Elections Specialist; Family Health Coordinator; Finance Generalist; Inmate Programs Coordinator; Juvenile Detention Shift Supervisor; Motor Vehicle Supervisor; Paralegal; Paralegal/Executive Secretary; Passport & Licensing Supervisor; Senior Engineering Technician; Tax Accounting Specialist													
\$27.91	\$28.61	\$29.33	\$30.06	\$30.81	\$31.58	\$32.37	\$33.18	\$34.01	\$34.86	\$35.73	\$36.62	\$37.54	\$38.48
27: Case Expeditor; Child Care Nurse Consultant; Community Dental Consultant; Community Health Consultant; Community Health Interventionist; Community Tobacco Consultant; Community Transformation Consultant; Corrections Food Service Supervisor; Dental Direct Services Consultant; Digital Evidence Specialist; Disease Intervention Specialist; Environmental Health Specialist; ERP Budget Analyst; Facilities Maintenance Manager; GIS Analyst, Golf Superintendent; Human Resources Generalist; Maternal, Child, Adolescent Health Nurse; Mechanic Supervisor; Public Health Nurse; Roadside Vegetation Specialist;													
\$29.31	\$30.05	\$30.80	\$31.57	\$32.36	\$33.17	\$34.00	\$34.84	\$35.72	\$36.61	\$37.52	\$38.46	\$39.42	\$40.41
28: Clinical Services Specialist; County General Store Manager; Environmental Education Program Manager; Investigator-Attorney's Office; Network Systems Administrator; Programmer/ Analyst													
\$30.78	\$31.55	\$32.33	\$33.14	\$33.97	\$34.82	\$35.69	\$36.58	\$37.50	\$38.44	\$39.40	\$40.38	\$41.39	\$42.43
29: Case Aide Supervisor/Coordinator of Disability Services; Community Health Manager; Coordinator of Disability Services; Correctional Health Nurse; Corrections Sergeant; Environmental Health Manager; Family Health Manager; Fiscal Manager; Senior HR Generalist; YJRC Assistant Director													
\$32.31	\$33.12	\$33.95	\$34.80	\$35.67	\$36.56	\$37.47	\$38.41	\$39.37	\$40.35	\$41.36	\$42.39	\$43.45	\$44.54

Scott County Salary Rate Table for FY 2024
Non- Represented

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
30: Fleet Manager; Golf Pro Manager; Office Administrator; Secondary Roads Superintendent													
\$33.93	\$34.78	\$35.65	\$36.54	\$37.45	\$38.39	\$39.35	\$40.33	\$41.34	\$42.37	\$43.43	\$44.52	\$45.63	\$46.77
31: Clinical Services Manager; Correctional Health Manager; Corrections Lieutenant; Information Security Analyst; Park Manager; Senior Programmer/Analyst; Webmaster													
\$35.63	\$36.52	\$37.43	\$38.37	\$39.33	\$40.31	\$41.32	\$42.35	\$43.41	\$44.49	\$45.61	\$46.75	\$47.92	\$49.11
32: Assistant Attorney; Network Infrastructure Manager; Risk Manager; Sheriff's Lieutenant													
\$37.41	\$38.34	\$39.30	\$40.29	\$41.29	\$42.33	\$43.38	\$44.47	\$45.58	\$46.72	\$47.89	\$49.08	\$50.31	\$51.57
33: Assistant Jail Administrator; Operations Manager - Treasurer													
\$39.27	\$40.26	\$41.26	\$42.29	\$43.35	\$44.43	\$45.55	\$46.68	\$47.85	\$49.05	\$50.27	\$51.53	\$52.82	\$54.14
34: Deputy Conservation Director; Deputy Health Director; Election Manager; GIS Manager; Juvenile Detention Center Director; Programmer/Analyst Manager; Tax Manager													
\$41.24	\$42.27	\$43.33	\$44.41	\$45.52	\$46.66	\$47.83	\$49.02	\$50.25	\$51.50	\$52.79	\$54.11	\$55.46	\$56.85
35: Accounting & Business Manager; Assistant County Engineer; Finance Manager; Planning & Development Director													
\$43.30	\$44.38	\$45.49	\$46.63	\$47.80	\$48.99	\$50.22	\$51.47	\$52.76	\$54.08	\$55.43	\$56.81	\$58.24	\$59.69
36: Senior Assistant Attorney													
\$45.47	\$46.61	\$47.78	\$48.97	\$50.20	\$51.45	\$52.74	\$54.05	\$55.41	\$56.79	\$58.21	\$59.67	\$61.16	\$62.69
37: Budget & Administrative Services Director; Community Services Director; Facility & Support Services Director; Information Technology Director													
\$47.74	\$48.93	\$50.16	\$51.41	\$52.70	\$54.01	\$55.36	\$56.75	\$58.17	\$59.62	\$61.11	\$62.64	\$64.21	\$65.81

Scott County Salary Rate Table for FY 2024
Non- Represented

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
38: Conservation Director; Human Resources Director; Medic Director													
\$50.13	\$51.38	\$52.67	\$53.98	\$55.33	\$56.72	\$58.14	\$59.59	\$61.08	\$62.61	\$64.17	\$65.78	\$67.42	\$69.10
39: Health Director													
\$52.63	\$53.95	\$55.30	\$56.68	\$58.10	\$59.55	\$61.04	\$62.56	\$64.13	\$65.73	\$67.37	\$69.06	\$70.79	\$72.56
40: County Engineer													
\$55.26	\$56.64	\$58.06	\$59.51	\$61.00	\$62.52	\$64.08	\$65.69	\$67.33	\$69.01	\$70.74	\$72.51	\$74.32	\$76.18

SCOTT COUNTY SALARY RATE TABLE FOR FY 2024
PPME (SECONDARY ROADS UNIT)

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
18r: Parts & Inventory Clerk									
\$18.89	\$19.36	\$19.85	\$20.34	\$20.85	\$21.37	\$21.91	\$22.45	\$23.02	\$23.59
22r: Roads Maintenance Worker; Mechanic									
\$22.97	\$23.54	\$24.13	\$24.74	\$25.35	\$25.99	\$26.64	\$27.30	\$27.99	\$28.69
23r: Senior Roads Maintenance Worker									
\$24.11	\$24.72	\$25.33	\$25.97	\$26.62	\$27.28	\$27.96	\$28.66	\$29.38	\$30.11
24r: Senior Mechanic; Heavy Equipment Operator; Signs Technician; Roadside Vegetation Technician									
\$25.32	\$25.95	\$26.60	\$27.26	\$27.95	\$28.64	\$29.36	\$30.09	\$30.85	\$31.62
25r: Senior Signs Technician									
\$26.58	\$27.25	\$27.93	\$28.63	\$29.34	\$30.08	\$30.83	\$31.60	\$32.39	\$33.20
26r: Crew Leader									
\$27.91	\$28.61	\$29.33	\$30.06	\$30.81	\$31.58	\$32.37	\$33.18	\$34.01	\$34.86

SCOTT COUNTY SALARY RATE TABLE FOR FY 2024

AFSCME UNIT

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
16: Custodian; Elections Clerk; Grounds Maintenance Worker; Office Assistant													
\$17.13	\$17.56	\$18.00	\$18.45	\$18.91	\$19.38	\$19.86	\$20.36	\$20.87	\$21.39	\$21.93	\$22.47	\$23.04	\$23.61
17: Multi-Service Clerk; Receptionist													
\$17.99	\$18.44	\$18.91	\$19.38	\$19.86	\$20.36	\$20.87	\$21.39	\$21.92	\$22.47	\$23.03	\$23.61	\$24.20	\$24.81
18: Accounting Clerk (Treasurer); Senior Office Assistant													
\$18.89	\$19.36	\$19.85	\$20.34	\$20.85	\$21.37	\$21.91	\$22.45	\$23.02	\$23.59	\$24.18	\$24.79	\$25.41	\$26.04
19: Civil Records Specialist; Facility Maintenance Worker; Licensing Specialist; Platroom Specialist; Real Estate Specialist; Senior Elections Clerk; Vital Records Specialist													
\$19.84	\$20.33	\$20.84	\$21.36	\$21.90	\$22.44	\$23.01	\$23.58	\$24.17	\$24.77	\$25.39	\$26.03	\$26.68	\$27.35
20: Revenue Collection Specialist; Victim & Witness Specialist													
\$20.83	\$21.35	\$21.88	\$22.43	\$22.99	\$23.56	\$24.15	\$24.76	\$25.38	\$26.01	\$26.66	\$27.33	\$28.01	\$28.71
21: Accounts Payable Specialist; Case Aide; Fine Collections Specialist; Legal Secretary													
\$21.87	\$22.41	\$22.97	\$23.55	\$24.14	\$24.74	\$25.36	\$25.99	\$26.64	\$27.31	\$27.99	\$28.69	\$29.41	\$30.14
22: Intake Coordinator; Senior Victim & Witness Specialist													
\$22.97	\$23.54	\$24.13	\$24.74	\$25.35	\$25.99	\$26.64	\$27.30	\$27.99	\$28.69	\$29.40	\$30.14	\$30.89	\$31.66
23: Electronic Systems Technician; Senior Facility Maintenance Worker													
\$24.11	\$24.72	\$25.33	\$25.97	\$26.62	\$27.28	\$27.96	\$28.66	\$29.38	\$30.11	\$30.87	\$31.64	\$32.43	\$33.24
24: Building Inspector; Senior Electronic Systems Technician													
\$25.32	\$25.95	\$26.60	\$27.26	\$27.95	\$28.64	\$29.36	\$30.09	\$30.85	\$31.62	\$32.41	\$33.22	\$34.05	\$34.90
26: Senior Building Inspector													
\$27.91	\$28.61	\$29.33	\$30.06	\$30.81	\$31.58	\$32.37	\$33.18	\$34.01	\$34.86	\$35.73	\$36.62	\$37.54	\$38.48

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2024
DEPUTY SHERIFF ASSOCIATION UNIT**

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
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4S: Sergeant

\$40.75		\$42.37		\$44.06		\$45.82			
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8S: Deputy

\$29.32	\$30.50	\$31.72	\$32.98	\$34.31	\$35.16	\$36.04	\$36.95	\$37.88	\$38.82
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Effective January 2024

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
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4S: Sergeant

\$41.57		\$43.22		\$44.94		\$46.74			
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8S: Deputy

\$29.91	\$31.11	\$32.35	\$33.64	\$35.00	\$35.86	\$36.76	\$37.69	\$38.64	\$39.60
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**SCOTT COUNTY SALARY RATE TABLE FOR FY 2024
TEAMSTERS (CORRECTIONS UNIT)**

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14
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10S: Corrections Officer													
\$22.96	\$23.88	\$24.83	\$25.83	\$26.86	\$27.93	\$29.05	\$30.21	\$31.42	\$32.68				

18: Corrections Custodial Officer; Corrections Food Service Officer													
\$18.89	\$19.36	\$19.85	\$20.34	\$20.85	\$21.37	\$21.91	\$22.45	\$23.02	\$23.59	\$24.18	\$24.79	\$25.41	\$26.04

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2024
ELECTED OFFICIALS**

Position	Annual Salary
Auditor	\$96,489
County Attorney	161,155*
Recorder	\$96,489
Sheriff	\$154,004
Treasurer	\$96,489
Board Member, Board of Supervisors	\$46,145
Chair, Board of Supervisors	\$49,145

* Salary may need to be reduced depending on Judicial Branch setting of District Court Judge's salary pursuant to Iowa Code Section 331.752(5)

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2024
DEPUTY OFFICE HOLDERS**

Position	Annual Salary
First Assistant Attorney	136,982*
Chief Deputy Sheriff	\$130,903
Chief Deputy Sheriff – Captain	\$127,823

* Salary may need to be reduced depending on Judicial Branch seating of District Court Judge's salary pursuant to Iowa Code Section 331.752(2)

**SCOTT COUNTY SALARY RATE TABLE FOR FY 2024
TEMPORARY AND SEASONAL STAFF**

Position	Rate
Seasonal Health Worker, Budget intern & Planning Intern	\$10.20 to \$14.81/hour depending on skills, education & experience
Seasonal Maintenance Worker (Roads)	\$14.07/hour
Summer Law Clerk	Set in cooperation with University Programs
Civil Service Secretary	Set by Civil Service Commission
Health Department	
Public Health Nurse	\$28.62/hour
Correctional Health Nurse	\$32.31/hour
Public Health Dental Hygienist	29.31/hour
Bailiff	\$21.87/hour
Detention Youth Counselor/Comm. Based Youth Counselor	\$22.29/hour
On Call Election Official	\$10.00/hour
Election Officials	\$12.50/hour
Election Chairpersons	\$15.00/hour
Election Clerk	\$13.33/hour
CONSERVATION	
Wapsi Center:	
Assistant Naturalist	\$14.50-\$16.50/hour
Maintenance/Resident Caretaker	\$15.50-\$17.50/hour
Cody Homestead:	
Attendants/Concession Workers	\$11.50-\$13.50/hour

SCOTT COUNTY SALARY RATE TABLE FOR FY 2024
GROUP: Z TEMPORARY AND SEASONAL STAFF

CONSERVATION

Glynns Creek:

Seasonal part-time Golf Managers	
Food Service	\$13.50-\$15.50/hour
Pro Shop	\$15.00-\$17.00/hour
Assistant Golf Pro	\$16.50-\$18.50/hour
Seasonal Golf Pro Shop Personnel	\$13.00-\$15.00/hour
Golf Course Rangers, Starters, Cart Persons	\$11.50-\$13.50/hour
Concession Stand Workers	\$11.50-\$13.50/hour
Groundskeepers	\$12.50-\$14.50/hour

Scott County & West Lake Parks:

Pool/Beach Manager	\$18.00-\$20.00/hour
Assistant Beach/Pool Manager	\$14.50-\$16.50/hour
Pool/Beach Lifeguards (includes WSI)	\$12.00-\$14.00/hour
Concession Workers	\$11.50-\$13.50/hour
Park Attendant	\$13.00-\$15.00/hour
Maintenance	\$12.50-\$14.50/hour
Skilled Maintenance	\$15.00-\$17.00/hour
Park Patrol (non-certified)	\$15.00-\$17.00/hour
Park Patrol (certified)	\$24.00-\$26.00/hour

Pioneer Village:

Day Camp Counselors	\$12.50-\$14.50/hour
Apothecary Shop Concession Workers	\$11.50-\$13.50/hour
Maintenance/Resident Caretaker	\$15.50-\$17.50/hour

Note: Returning Seasonals will receive a \$0.25 increase or the proposed hourly minimum.
Returning seasonals whose hourly max exceeds the new range would be "frozen" until the range catches up with their salary.

GLOSSARY

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, a budget glossary has been included in the document.

Accrual Accounting: A basis of accounting in which debits and credits are recorded at the time they are incurred as opposed to when cash is actually received or spent. For example, in accrual accounting, a revenue which was earned between April 1 and June 30, but for which payment was not received until July 10, is recorded as being received on June 30 rather than on July 10.

Appropriation: An authorization made by the Board of Supervisors which permits the County to incur obligations and to make expenditures of resources.

Appropriation Resolution: The official enactment by the Board of Supervisors to establish legal authority for County officials to obligate and expend resources.

ARPA: American Rescue Plan Act (ARPA). Federal grant dollars to fight the COVID-19 pandemic, maintain vital services, and build strong, resilient and equitable recovery.

Assessed Valuation: A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the City or County Assessors.)

Assigned Fund Balance: Equity set aside for a purpose, but it is not restricted or committed for a specific purpose. The County Administrator and Board can assign fund balance equity

Audit: A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals.

Authorized Agency: A recognized non-profit agency receiving County funding and following the County's required BFO budgeting requirements.

Balance Sheet: A financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

Balanced Budget: A balanced budget in the public sector is achieved when the government equates the revenues with expenditure over business cycles. In other words, a government's budget is balanced if its income is equal to its expenditures. The use of assigned or restricted fund balance is permitted to fund non-recurring expenditures.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond resolution. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, park improvements, roads and bridges.

Budget: A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various County services.

Budget Amendment: A legal procedure utilized by the Board of Supervisors to revise a budgeted service area appropriation. The Code of Iowa also requires Board approval through the adoption of a resolution for any interdepartmental or inter-fund adjustments or for any transfer within a department from one sub-object level total to another. County staff has the prerogative to adjust expenditures within sub-object level totals of a departmental budget.

Budget Calendar: The schedule of key dates or events which County departments and authorized agencies follow in the preparation, adoption, and administration of the budget.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the Board of Supervisors.

Budgeting For Outcomes: A budgeting process that identifies the results citizens want to achieve and focuses on outcomes or future conditions the government wants to achieve through identified services levels.

Budgeted Funds: Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The budget document that is submitted for Board approval is composed of budgeted funds.

Budget Message: The opening section of the budget from the Chairman of the Board of Supervisors which provides the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the identified target issues of the Board of Supervisors.

Budgetary Control: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Expenditure: Expenditures that are usually construction projects designed to improve the value of the government assets. Examples of capital expenditures include new roads, buildings, recreational facilities and large scale remodeling. Also included are capital equipment purchases such as vehicles, furniture, machinery, building improvements, microcomputers and special tools, which are usually distinguished from operating items according to their value and projected useful life. One-time agency funding and special consultant studies are also included in the County's definition of capital expenditures.

Capital Improvement Program: A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

Capital Improvement Program Budget: A Capital Improvement Program (CIP) Budget is a separate budget from the operating budget. However, for Scott County it is included in the same budget document. Items in the CIP are usually construction projects designed to improve the value of the government assets. Examples of capital improvement projects include new roads, buildings, recreational facilities and large scale remodeling. Also included are capital equipment purchases such as vehicles, furniture, machinery, building improvements, microcomputers and special tools, which are usually distinguished from operating items according to their value and projected useful life.

Cash Accounting: A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services. The annual audit, however, is prepared on an accrual/modified accrual accounting basis.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

Continuity of Operations / Continuity of Government (COOP / COG): Programing by the County designed to continue operations or government in a time of need or crisis. Services could be handled, virtually or within a physical space.

Core Service: A core service is a service that has a state or federal mandate, immediate or near term effect on public safety or health, loss of activity has a long term and catastrophic effect on public, beneficial effect on daily lives of a significant segment of population and is not core service of any other entity, provides revenue through a direct function that is in excess of total costs, provides direct support or critical indirect support for core service

Current Taxes: Taxes that are levied and due within one year.

Debt Services: The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Delinquent Taxes: Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

Department: A major administrative division of the County which indicates overall management responsibility for an operation or a group of related operations as defined by Iowa law or by County ordinance.

Depreciation: The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Disbursement: Payment for goods and services in cash or by check.

Emergency Management Agency (EMA): Emergency management is a coordinated effort involving local, state, and federal government agencies as well as volunteer organizations and businesses. This agency assists citizens and their communities to prepare for, respond to, recover from, and eliminate or reduce the effects of natural, man-made, civil, and technological emergencies or disasters.

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures. An enterprise fund in Scott County was established for the golf course that opened at the start of FY 1991-92.

ERP (Enterprise Resource Planning): An accounting software system which integrates the general ledger, accounts payable, accounts receivable, budgeting, cash receipts and other planning documents to one software system for decision making and accounting.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Board of Supervisors.

Expenses: This term is used as an appropriation sub-object account category to differentiate from personal services, supplies, capital, and equipment costs.

Expenditure: This term refers to the outflow of funds paid for an asset obtained or goods and services obtained. This term applies to all funds.

Fun Fact

The southern border of Scott County takes travelers along the Great River Road, a scenic drive through the county's historic river communities.



Fiscal Year: The time period designated by the County signifying the beginning and ending period for recording financial transactions. Scott County has specified July 1 to June 30 as its fiscal year.

Fixed Assets: Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FTE: Full-time equivalent; an authorized position equivalent to working 2,080 hours in a year.

Fund: An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, special revenue funds, debt service fund, capital project funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

Fund Balance: Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds.

Full Faith and Credit: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

GAAP: Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles

General Fund: The largest fund within the County, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as law enforcement, mental health services, finance, data processing, park and recreation, physical health services, services to the poor, county development services, and general administration.

General Ledger: A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds: Bonds that finance a variety of public projects such as roads, buildings, and improvements; the repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

GFOA: Government Finance Officers Association of the United States and Canada

GASB: Government Accounting Standards Board - promulgates accounting standards and practices for governments.

Governmental Fund: A funding structure used to account for activities primarily supported by taxes, grants, and similar revenue sources. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.



Did you know?

The primary purpose of the Wapsi River Center is to provide environmental education programs for the public, schools and other groups.

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

IBNR: Incurred but not reported. Normally associated with insurance claims.

Interfund Transfers: Amounts transferred from one fund to another.

Intergovernmental Revenue: Revenue received from another government for a specified purpose. In Scott County, these are funds primarily from the State of Iowa.

Internal Service Fund: Funds used to account for the financing of goods or services provided by one department to another department, for example, the Vehicle Replacement Reserve Fund.

Inventory: A detailed listing of property currently held by the government.

Invoice: A bill requesting payment for goods or services by a vendor or other governmental unit.

Levy: To impose taxes, special assessments, or service charges for the support of County activities.

Line-Item Budget: A budget that lists each expenditure account (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

Major Fund: Governmental fund or enterprise fund reported as a separate column in the basic financial statements and analysis.

Modified Accrual Accounting: A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure". Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

Non-major Fund: Governmental fund or enterprise fund reported within a combined column in the basic financial statements and subject to consolidated analysis within the financial statements.

Object Code: An expenditure category, such as personal services, supplies, or equipment.

Operating Budget: The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel.

Operating Fund: A fund restricted to a fiscal budget year.

Performance Objectives: Specific quantitative and qualitative measures of work performed as an objective of the department.

Program Budget: A budget that focuses upon the goals and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes of expenditure.

Program Performance Budget: A budget that focuses upon activities rather than line items. Demand, workload, productivity, and effectiveness indicator data are collected in order to assess the efficiency of services. Typical data collected might include miles of road needed to be paved, miles of roads paved, cost of paved roads per mile, percent of roads not able to be paved.

Property Tax: Property taxes are levied on both real and personal property according to the property's taxable valuation and the tax rate.

PSA: Public Safety Authority of Scott County, a blended component unit of the county responsible for jail expansion project through the issuance of revenue bonds. The authority does not issue separate financial statements and does not set a legal budget for the year. Currently the primary purpose is debt financing.

Revenue: Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, grants, shared revenues and interest income.

Revenue Bonds: Bonds usually sold for constructing a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.

Requisition: A written request from a department to the purchasing division for specific goods or services. This action precedes the authorization of a purchase order.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Risk Management: An organized attempt to protect a government's assets against accidental loss in the most economical method.

Did you know?

Scott County is part of the State of Iowa's alert system called "Alert Iowa". When emergencies happen, be the first to know! Sign up at : www.smart911.com/smart911/ref/reg.action?pa=ScottCountyIA

Scott Emergency Communications Center (SECC): A blended component unit, SECC is an authorized organization of the Emergency Management Agency and has a separate board and governing agreement. SECC's responsibility is to provide emergency communication services including 9-1-1 dispatching and recordkeeping as well as radio communications to all county agencies.

Semi-Core Service: A service that has the potential and beneficial effect on public safety or health, but the loss of the activity would not have catastrophic effect, portion of core service that exceeds a state or federal mandate, has beneficial effect on the daily lives of a significant segment of population but is the core service of another entity, provides revenue through a direct function that funds most but not all of its costs and that is not generated or collected by another entity, provides direct support for a semi-core service or indirect support for a core service.



Service Enhancement: A service that does not fit in either core service or semi-core service definition, these services were created in the interest of the residents of the county, to enhance their quality of life, these services are not provided for by state or federal mandates.

SLFRF: Coronavirus State & Local Fiscal Recovery Fund (SLFRF). A component of the American Rescue Plan Act to fund the COVID Relief.

Source of Revenue: Revenues are classified according to their source or point of origin.

Special Revenue Fund: A fund utilized to account for revenues derived from specific sources which are usually required by law or regulation to be accounted for as separate funds.

Voucher: A claim document indicating that a transaction has occurred. It usually contains the accounts related to the transaction.

Youth Justice Rehabilitative Center (YJRC): A newly proposed juvenile care facility to be located within Scott County.